



LAKE WHATCOM WATER AND SEWER DISTRICT  
1220 LAKEWAY DRIVE  
BELLINGHAM, WASHINGTON 98229

SPECIAL MEETING  
OF THE BOARD OF COMMISSIONERS

AGENDA

*October 12, 2016*

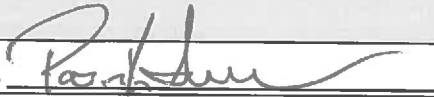
8:00 a.m. – Special Session

1. CALL TO ORDER
2. PUBLIC COMMENT OPPORTUNITY  
At this time, members of the public may address the Commission. Please state your name prior to making comments.
3. CONSENT AGENDA
4. SPECIFIC ITEMS OF BUSINESS:
  - A. Local Government Investment Pool – Resolution 830
  - B. Deposit Timelines – Resolution 829
  - C. Monthly Budget Analysis
  - D. Discussion of Policy Regarding Foreclosure of Delinquent ULID #18 Accounts
5. MANAGER'S REPORT
6. PUBLIC COMMENT OPPORTUNITY
7. ADJOURNMENT



## LAKE WHATCOM WATER AND SEWER DISTRICT

### AGENDA BILL

DATE SUBMITTED:	October 4, 2016		
TO BOARD OF COMMISSIONERS			
FROM: Patrick Sorensen	MANAGER APPROVAL 		
MEETING AGENDA DATE:	October 12, 2016		
AGENDA ITEM NUMBER:	5. A.		
SUBJECT:	Local Government Investment Pool		
LIST DOCUMENTS PROVIDED ⇒ NUMBER OF PAGES INCLUDING AGENDA BILL: _____	1. Resolution 830		
	2.		
	3.		
TYPE OF ACTION REQUESTED	RESOLUTION <input type="checkbox"/>	FORMAL ACTION/ MOTION <input checked="" type="checkbox"/>	INFORMATIONAL/ OTHER <input type="checkbox"/>

#### **BACKGROUND / EXPLANATION OF IMPACT**

Resolution 715 was adopted August 31, 2006 authorizing deposit and withdrawal of LWWSD monies in the Local Government Investment Pool. The form that Resolution 715 refers to has previous staff names and signatures. This form has been updated to current staff, however it should not be referred to in the resolution since this would require changing the Resolution with each staff change.

Resolution 830 does not refer to a form.

#### **FISCAL IMPACT**

None

#### **RECOMMENDED BOARD ACTION**

Board should adopt Resolution 830.

#### **PROPOSED MOTION**

Move to adopt Resolution 830 authorizing deposit and withdrawal of LWWSD monies in the Local Government Investment Pool.

**LAKE WHATCOM WATER AND SEWER DISTRICT**

**RESOLUTION No 830**

A Resolution of the Board of Commissioners Authorizing Investment of  
District Monies in the Local Government Investment Pool

**WHEREAS**, pursuant to Chapter 294, Laws of 1986, a Local Government Investment Pool in the State Treasury was created for the deposit of money of a political subdivision for the purposes of investment by the State Treasurer; and

**WHEREAS**, the Board of Commissioners does hereby find that the deposit and withdrawal of money in the Local Government Investment pool in accordance with the provisions of this chapter for the purposes of investment as stated therein are in the best interests of Lake Whatcom Water and Sewer District, and,

**WHEREAS**, we attest by our signature that we have been duly authorized and empowered to enter into this agreement.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

The Board of Commissioners does hereby authorize the deposit and withdrawal of Lake Whatcom Water and Sewer District monies in the Local Government Investment Pool in the State Treasury in accordance with this chapter for the purpose of investment as stated therein.

**ADOPTED** by the Board of Commissioners of Lake Whatcom Water and Sewer District, Whatcom County, Washington, at a Regular Meeting thereof, on the 18th day of October, 2016.

\_\_\_\_\_  
Laura Weide, President

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Todd Citron, Secretary

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Bruce Ford, Commissioner

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Curtis Casey, Commissioner

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John Carter, Commissioner

Approved as to form:

\_\_\_\_\_  
Robert A. Carmichael, Attorney for District



## LAKE WHATCOM WATER AND SEWER DISTRICT

### AGENDA BILL

DATE SUBMITTED:	October 2, 2016		
TO BOARD OF COMMISSIONERS			
FROM: Patrick Sorensen	MANAGER APPROVAL <i>Patrick Sorensen</i>		
MEETING AGENDA DATE:	October 12, 2016		
AGENDA ITEM NUMBER:	5. B.		
SUBJECT:	Deposit Timelines		
LIST DOCUMENTS PROVIDED ⇒ NUMBER OF PAGES INCLUDING AGENDA BILL:	1. Resolution No 829		
	2. RCW 43.09.240		
	3.		
TYPE OF ACTION REQUESTED	RESOLUTION <input checked="" type="checkbox"/>	FORMAL ACTION/ MOTION <input checked="" type="checkbox"/>	INFORMATIONAL/ OTHER <input type="checkbox"/>

#### **BACKGROUND / EXPLANATION OF IMPACT**

Per RCW 43.09.240, monies collected by local governments must be deposited within twenty-four (24) hours. However, this daily requirement can be extended up to a full week in certain cases when daily deposits are not practical or feasible.

During our most recent audit, the State Auditor pointed out that monies collected by the district's merchant card services provider (currently Chase Bank) and the district's third party on-line service provider (currently Xpress BillPay) were not being deposited in accordance with RCW 43.09.240.

The solution to this issue is for the District to adopt a resolution that would authorize the merchant card service provider and the on-line payment service provider to make weekly deposits.

#### **FISCAL IMPACT**

None

#### **RECOMMENDED BOARD ACTION**

Board should adopt Resolution 829 authorizing weekly deposits for the merchant card services provider and the on-line payment service provider.

#### **PROPOSED MOTION**

Move to adopt Resolution 829 authorizing weekly deposits for the merchant card services provider and the on-line payment service provider.

**LAKE WHATCOM WATER AND SEWER DISTRICT**

**RESOLUTION No 829**

**A Resolution of the Board of Commissioners  
Establishing Deposit Timelines for Certain District Functions**

**WHEREAS**, Pursuant to RCW 43.09.240 monies collected by local governments must be deposited within twenty-four (24) hours; and

**WHEREAS**, an exception to the above twenty-four hour deposit requirement is authorized where such daily transfers would not be administratively practical or feasible as long as the District certifies that the money is held with proper safekeeping and that the entity carries proper theft protection to reduce risk of loss of funds; and

**WHEREAS**, an exception may be granted as long as it does not exceed a time period greater than one deposit per week; and

**WHEREAS**, it has been determined to be impractical by the Finance Manager/Treasurer for the merchant card service provider to make daily deposits on a consistent basis; and

**WHEREAS**, it has been determined to be impractical by the Finance Manager/Treasurer for the District's on-line payment services provider to make daily deposits on a consistent basis;

**NOW, THEREFORE, BE IT RESOLVED THAT:**

The Board of Commissioners hereby authorizes the District's merchant card services provider, and the District's on-line payment services provider to make weekly cash deposits at the discretion of the Finance Manager/Treasurer in the event daily transfers are not practical or feasible in accordance with RCW 43.09.240, provided that proper safekeeping of such funds and internal controls are maintained in accordance with standards of the state auditor

**ADOPTED** by the Board of Commissioners of Lake Whatcom Water and Sewer District, Whatcom County, Washington, at a Regular Meeting thereof, on the 12th day of October, 2016.

\_\_\_\_\_  
Laura Weide, President

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Todd Citron, Secretary

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Bruce Ford, Commissioner

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Curtis Casey, Commissioner

\_\_\_\_\_  
John Carter, Commissioner

Approved as to form:

Robert A. Carmichael, Attorney for District

## **RCW 43.09.240**

### **Local government accounting—Public officers and employees—Duty to account and report —Removal from office—Deposit of collections.**

Every public officer and employee of a local government shall keep all accounts of his or her office in the form prescribed and make all reports required by the state auditor. Any public officer or employee who refuses or willfully neglects to perform such duties shall be subject to removal from office in an appropriate proceeding for that purpose brought by the attorney general or by any prosecuting attorney.

Every public officer and employee, whose duty it is to collect or receive payments due or for the use of the public shall deposit such moneys collected or received by him or her with the treasurer of the local government once every twenty-four consecutive hours. The treasurer may in his or her discretion grant an exception where such daily transfers would not be administratively practical or feasible as long as the treasurer has received a written request from the department, district, or agency, and where the department, district, or agency certifies that the money is held with proper safekeeping and that the entity carries out proper theft protection to reduce risk of loss of funds. Exceptions granted by the treasurer shall state the frequency with which deposits are required as long as no exception exceeds a time period greater than one deposit per week.

In case a public officer or employee collects or receives funds for the account of a local government of which he or she is an officer or employee, the treasurer shall, by Friday of each week, pay to the proper officer of the local government for the account of which the collection was made or payment received, the full amount collected or received during the current week for the account of the district.

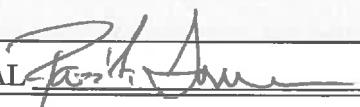
[ 2002 c 168 § 3; 1995 c 301 § 13; 1991 c 245 § 13; 1965 c 8 § 43.09.240. Prior: 1963 c 209 § 2; 1911 c 30 § 1; 1909 c 76 § 6; RRS § 9956; prior: 1890 p 638 § 11; Code 1881 § 2577; 1854 p 411 § 7.]

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## LAKE WHATCOM WATER AND SEWER DISTRICT

### AGENDA BILL

DATE SUBMITTED:	October 3, 2016		
TO BOARD OF COMMISSIONERS			
FROM: Debi Hill	MANAGER APPROVAL 		
MEETING AGENDA DATE:	October 12, 2016		
AGENDA ITEM NUMBER:	5.C.		
SUBJECT:	Monthly Budget Analysis		
LIST DOCUMENTS PROVIDED ⇒ NUMBER OF PAGES INCLUDING AGENDA BILL:	1. Monthly Budget Analysis through 9/30/2016		
	2. Budget amendments due to 2016 Bond Issue		
TYPE OF ACTION REQUESTED	RESOLUTION <input type="checkbox"/>	FORMAL ACTION/ MOTION <input checked="" type="checkbox"/>	INFORMATIONAL/ OTHER <input checked="" type="checkbox"/>

#### **BACKGROUND / EXPLANATION OF IMPACT**

In August of 2016 the District completed a bond issue. The attached spreadsheet notes the impact on the current budget.

#### **FISCAL IMPACT**

See attached

#### **RECOMMENDED BOARD ACTION**

Review and approve budget impacts resulting from 2016 Budget Issue.

#### **PROPOSED MOTION**

To approve budget amendments resulting from the District's 2016 Bond Issue.





# MONTHLY BUDGET ANALYSIS

OPERATING FUND - 401

## REVENUES

401-343-40-10  
401-343-50-11  
401-343-50-19  
401-343-81-10  
401-359-90-00  
401-361-11-00  
401-369-10-00  
401-369-10-01  
401-379-10-20  
401-395-10-00  
401-395-20-00  
401-397-10-00-80

Description	Budget 2016	YTD 9/30/2016	75%
Water Sales Metered (8.75% base rate increase) *	2,142,363	1,536,702	72%
Sewer Service Residential (2.5% rate increase) *	3,740,663	2,808,891	75%
Sewer Service Other	5,000	3,150	63%
Combined Fees	30,000	21,093	70%
Late fees	60,000	40,878	68%
Investment Interest	1,000	1,325	133%
Sale of scrap metal and surplus	-	2,641	
Miscellaneous	-	521	
Permits Operation portion (5 new connection permits)	10,000	66,580	666%
Sale of Capital Assets	-	-	
Insurance Recoveries	-	-	
Transfer in from ULID 18 Fund 480	60,000	67,832	113%
<b>TOTAL REVENUES</b>	<b>6,049,026</b>	<b>4,549,613</b>	<b>75%</b>

\* Per Resolution 820 effective 11/9/2015  
Scheduled annual rate increase

OPERATING FUND - 401	Description	Budget		YTD	
		2016		9/30/2016	
			75%		
<b>EXPENDITURES</b>					
401-53X-10-10	Admin Payroll (2% cola plus step increases - 2016)	629,294	382,373	61%	
401-53X-10-20	Admin Personnel Benefits (Medical, Retirement etc)	207,280	132,455	64%	
401-53X-10-31	Gen Admin Supplies	21,000	21,964	105%	
401-53X-10-31-01	Meetings/Team building	1,500	1,227	82%	
401-53X-10-40	Web pay/Bank Fees (WA Fed, Xpress, Chase)	20,000	18,229	91%	
	Interlocal - Lake Whatcom Management Program	5,000			
	Interlocal - Invasive Species	50,000			
	Interlocal - Lake Whatcom Tributary Monitor	10,000			
401-534-10-41-00	Water Quality Assurance Programs (TOTAL)	65,000	7,181	11%	
	County Auditor Filing Fees (Simplifile)	6,000			
	Data Bar (Statement processing)	25,000			
	Answering Service	2,000			
	Data Pro (Time clock system)	1,500			
	BIAS Financial Software	20,000			
	Web Check services	3,500			
	WA State Auditor	23,000			
	CPA (Internal audit and Financial statements)	3,000			
	FCS Rate Study update	35,500			
	Docuware/Web site maintenance and upgrade	5,000			
	Legal Counsel	50,000			
	3D - Computer support	13,500			
	Watchguard	1,000			
	Building security	1,500			
	Building custodial	7,200			
	Pest control	600			
	Landscaping service	4,500			
	South Whatcom Fire (hydrant maintenance)	2,000			
	GE Scada System Software Maintenance - Operations	7,500			
	Wilson Engineering	7,000			
	Camera Van Software	1,500			
	SCADA/PLC Support - Engineering/Operations	5,000			
	Cartograph - Engineering/Operations	8,000			
	Auto Desk (DLT) - Engineering	1,000			
	GIS Partnership	1,000			
	Rockwell - Engineering/Operations	500			
	IT Pipes	1,500			
	ESRI - ARC GIS	1,500			
	Innovyze - Engineering	1,500			
	Master Meter	2,000			
	Generator Load Testing	1,500			
	Cyberlock software	20,000			
	Misc (Bid notices etc.)	1,000			
401-53X-10-41-01	Professional Services (TOTAL)	264,800	244,989	93%	
401-53X-10-42	Communication	46,000	36,721	80%	

	Description	Budget		YTD	
		2016	9/30/2016		
	<b>MONTHLY BUDGET ANALYSIS</b>				
401-53X-10-45	Admin Lease	2,000	1,348	67%	
401-53X-10-46	Property Insurance	125,000	-	0%	
401-53X-10-49	Admin Misc.	1,000	1,254	125%	
401-53X-10-49-01	Memberships/Dues	12,000	12,843	107%	
401-53X-10-49-02	WA State Dept of Revenue Taxes/Permits	191,500	148,168	77%	
401-53X-40-43	Training & Travel	35,000	16,100	46%	
401-53X-40-43-01	Tuition reimbursement	1,000	-	0%	
401-53X-50-31	Maintenance Supplies	145,000	141,621	98%	
401-53X-50-48	Operations Repair/Maint	65,000	78,270	120%	
401-53X-50-49	Insurance Claims	5,000	5,000	100%	
401-53X-60-41	Operations Contracted	10,000	6,538	65%	
401-53X-60-47	Water City of Bellingham	40,000	31,057	76%	
401-53X-80-10	Sewer City of Bellingham Treatment Fee	600,000	460,084	77%	
401-53X-80-20	Operations Payroll (2% cola plus step increases - 2016)	908,270	768,004	85%	
401-53X-80-32	Operations Personnel Benefits (Medical, Retirement etc)	355,900	292,408	82%	
401-53X-80-35	Fuel	30,000	10,138	34%	
401-53X-80-35-01	Safety Supplies	12,000	1,437	12%	
401-53X-80-47	Safety Supplies Boots	2,500	1,010	40%	
401-53X-80-49	General Utilities	195,000	156,376	80%	
401-591-35-77	Laundry	3,000	2,645	88%	
401-592-35-83	Post Point Principal Payments	73,213	73,213	100%	
	Post Point Interest Payments	120,426	120,426	100%	
	<b>OPERATING EXPENDITURES</b>	<b>4,187,683</b>	<b>3,173,089</b>	<b>76%</b>	
<b>TRANSFERS</b>					
	Transfers Out to System Reinvestment Fund 420	530,000	245,500		
	Transfers Out to Water Capital Contingency Reserve Fund 426	600,000	600,000		
	Transfers Out to DWSRF Projects Fund 440		66,224		
	Transfers Out to DWSRF Projects Fund 440 (Loan payment)				
	Transfers Out to 2009 Bond Debt Service Fund 450	443,050	443,050		
	Transfers Out to Bond Reserve Fund 460	250,000	250,000		
	Transfers Out to Water Loan Debt Service Fund 470	215,470	215,470		
	<b>TOTAL EXPENDITURES</b>	<b>6,226,203</b>	<b>4,992,333</b>		
<b>OPERATING FUND</b>					
	<b>OPERATING REVENUES</b>	<b>6,049,026</b>	<b>4,549,613</b>		
	<b>EXPENDITURES</b>	<b>(6,226,203)</b>	<b>(4,992,333)</b>		
	<b>CASH/INVESTMENTS BALANCE CARRYOVER</b>	<b>1,900,006</b>	<b>1,994,345</b>		
	<b>RATE STABILIZATION RESERVES</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>		
	<b>CASH/INVESTMENTS BALANCE</b>	<b>722,823</b>	<b>551,625</b>		

		Description	Budget	YTD
		MONTHLY BUDGET ANALYSIS	2016	9/30/2016
SYSTEM REINVESTMENT FUND - 420				
420-343-40-19		DEA Permits	-	6,050
420-379-10-30		Permits Capital Portion (5 new connection permits)		6,050
420-379-10-40		Latecomer Fees	40,000	123,443
420-397-10-00		Transfers In from Operating Fund 401	-	4,102
			530,000	245,500
		TOTAL REVENUES	570,000	385,145
420-534-10-41-21		DEA 16-01		2,487
		Active Projects to be completed in 2016	200,000	
	C 12-07	Reservoir Drains to Daylight	13,000	3,453
	C 12-14	Water System Improvements	11,000	-
	C 14-05	Strawberry Point( now funded by 2016 Bond)	-	163,426
	C 14-12	Facility Improvements	10,000	8,845
	C 15-02	SVWTP Chlorine Analyzer	2,500	
	C 15-03	SVWTP Cleanwell Overflow	10,000	1,845
	C 15-04	Reservoir Site Security	5,000	
	C 15-05	Reservoir Condition Assessment	35,018	38,971
	C 15-06A	2015 Smoke Testing	1,649	1,649
	C 15-06B	Whatcom Falls MH Repair	97,482	19,377
	C 15-08	Northshore Road Sewer Service Area (complete)	2,950	
	C 15-09	Water Use Efficiency Update (complete)	15,308	11,622
		New 2016 Capital Projects (see CIP detail - 2016)	370,000	
	C 16-02	Asset Management Tools (Cartograph)	30,000	42,203
	C 16-03	Back up Generators and Generator for Marine-Tomb	40,000	855
	C 16-04	LV Interceptor Valve and Detention Basins	20,000	21,546
		Electrical Design for Fault Tolerant Control System (did not need)	-	-
	C 16-05	Water System Plan Update	100,000	
	C 16-06	Replace SCADA Hardware	20,000	7,328
	C 16-07	North Shore Sampling	-	97
	C 16-11	County Club pump station pre-design	153,093	575
		TOTAL EXPENDITURES	570,000	324,279
SYSTEM REINVESTMENT FUND				
		REVENUES	570,000	385,145
		EXPENDITURES	(570,000)	(324,279)
		CASH/INVESTMENTS BALANCE CARRYOVER	-	722
		CASH/INVESTMENTS BALANCE	-	61,588

		Description	Budget	YTD
		MONTHLY BUDGET ANALYSIS	2016	9/30/2016
SEWER/STORM WATER CONTINGENCY FUND - 425				
425-361-11-00		Investment Interest		
425-397-10-00		Transfers In from ULID 18 Fund 480	5,020	7,955
		Transfers In from Bond Reserve Fund 490	-	
		TOTAL REVENUES	5,020	7,955
425-535-10-41		Stormwater Comp Plan (See Active Projects C1315 PH2)	-	
425-535-10-89		Investment Service Charges	200	117
425-594-38-63		Water/Sewer Systems	-	
	C 16-08	SVCA Culverts	10,000	10,036
	C 16-09	SV Sewer Pump Station Emergency Repairs	25,000	25,027
	C 16-07	North Shore Sampling	20,000	
	C 16-12	Cedar Hills Storm Drain Relocate	135,000	
425-594-38-64		Machinery/Equipment	-	
		TOTAL EXPENDITURES	190,200	35,180
SEWER/STORM WATER CONTINGENCY FUND				
		REVENUES	5,020	7,955
		EXPENDITURES	(190,200)	(35,180)
		CASH/INVESTMENTS BALANCE CARRYOVER	926,910	926,843
		CASH/INVESTMENTS BALANCE (CAPITAL RESERVES SEWER)	741,730	899,618
WATER CONTINGENCY FUND - 426				
426-361-11-00		Investment Interest		
426-397-10-00		Transfers In from Operating Fund 401	600,000	600,000
		TOTAL REVENUES	600,000	600,000
426-594-38-64		Machinery/Equipment		
		TOTAL EXPENDITURES	-	-
WATER CONTINGENCY FUND				
		REVENUES	600,000	600,000
		EXPENDITURES	-	-
		CASH/INVESTMENTS BALANCE CARRYOVER		
		CASH/INVESTMENTS BALANCE (CAPITAL RESERVES WATER)	600,000	600,000

	Description	Budget 2016	YTD 9/30/2016
MONTHLY BUDGET ANALYSIS			
2009 CAPITAL BOND PROJECTS FUND (RESTRICTED) - 430			
430-382-20-00	2009 Bond Proceeds		
	TOTAL REVENUES	-	-
430-594-38-63	Capital Outlay - Water/Sewer Systems (Unclaimed Retainage)	62,683	
	TOTAL EXPENDITURES	62,683	-
CAPITAL BOND PROJECTS FUND			
	REVENUES	-	-
	EXPENDITURES	(62,683)	-
	CASH/INVESTMENTS BALANCE CARRYOVER	62,683	62,683
	CASH/INVESTMENTS BALANCE	0	62,683
2016 CAPITAL BOND PROJECTS FUND (RESTRICTED) - 431			
431-391-20-00	2016 Bond Proceeds (Face Value)	6,409,492	6,409,492
431-392-00-00	Bond Premium	923,843	923,843
	TOTAL REVENUES	7,333,335	7,333,335
431-591-35-77-31	Post Point City of Bellingham Pay off Principal	2,219,591	2,219,591
431-592-35-83-31	Post Point City of Bellingham Pay off Interest	8,570	8,570
431-592-38-00-00	Issuance Costs	101,783	101,783
431-599-38-00-00	Pay off Refunded 2009 Bonds	3,803,391	3,803,392
431-594-38-63	Strawberry Point Pump Station C14-05	371,850	195,317
431-597-10-40	Transfers Out to DWSRF Projects Fund 440 (Div 22 Reservoir)	828,150	828,150
	TOTAL EXPENDITURES	7,333,335	7,156,803
CAPITAL BOND PROJECTS FUND			
	REVENUES	7,333,335	7,333,335
	EXPENDITURES	(7,333,335)	(7,156,803)
	CASH/INVESTMENTS BALANCE CARRYOVER	-	-
	CASH/INVESTMENTS BALANCE	-	176,532

	Description	Budget	YTD	
MONTHLY BUDGET ANALYSIS		2016	9/30/2016	
DWSRF PROJECTS FUND - 440				
440-333-66-46-41	Geneva AC Mains	-	354,408	
440-333-66-46-42	Division 22 Reservoir	994,850	96,890	
440-397-10-31	Transfer In from 2016 Bond Fund 431	828,150	828,150	
440-397-10-40	Transfers In from Operating Fund 401	-	28,240	
440-397-10-41	Transfers In from Operating Fund 401	-	36,984	
	TOTAL REVENUES	1,823,000	1,344,672	
440-594-34-62-40	Division 22 Reservoir	1,823,000	284,817	
440-594-34-62-41	Geneva AC Mains		36,984	
	TOTAL EXPENDITURES	1,823,000	321,801	
DWSRF PROJECTS FUND				
	REVENUES	1,823,000	1,344,672	
	EXPENDITURES	(1,823,000)	(321,801)	
	CASH/INVESTMENTS BALANCE CARRYOVER	-	(360,594)	
	CASH/INVESTMENTS BALANCE	-	662,277	
Expenditures offset by draws as projects progress.				

	Description	Budget 2016	YTD 9/30/2016
MONTHLY BUDGET ANALYSIS			
BOND DEBT SERVICE FUND - 450			
450-361-11-00-50	Investment Interest		
450-391-20-00-50	2016 Bond Proceeds	5,508	5,508
450-397-10-00	Transfers In from Operating Fund 401	443,050	443,050



		Description	Budget	YTD
		MONTHLY BUDGET ANALYSIS	2016	9/30/2016
<b>BONDS RESERVE FUND (RESTRICTED) - 460</b>				
460-361-11-00		Investment Interest	10,000	
460-397-10-00		Transfers in from Operating Fund 401 (to update reserve requirement)	250,000	250,000
		<b>TOTAL REVENUES</b>	<b>260,000</b>	<b>250,000</b>
460-535-10-89		Investment Service Charges	200	117
		<b>TOTAL EXPENDITURES</b>	<b>200</b>	<b>117</b>
<b>BONDS RESERVE FUND (RESTRICTED)</b>		<b>REVENUES</b>	<b>260,000</b>	<b>250,000</b>
		<b>EXPENDITURES</b>	<b>(200)</b>	<b>(117)</b>
		<b>CASH/INVESTMENTS BALANCE CARRYOVER</b>	<b>513,406</b>	<b>513,428</b>
		<b>CASH/INVESTMENTS BALANCE</b>	<b>773,200</b>	<b>763,311</b>

	Description	Budget	YTD
MONTHLY BUDGET ANALYSIS			
		2016	9/30/2016
WATER LOANS DEBT SERVICE FUND - 470			
470-361-11-10	Investment Interest	-	
470-397-10-00	Transfers In from Operating Fund 401	215,470	215,470
	TOTAL REVENUES	215,470	215,470
470-591-34-77-73	Principal Loan 064		
470-591-34-77-40	Principal Loan Division 22 Reservoir	47,252	47,252
470-591-34-77-41	Principal Loan Geneva AC Mains	119,938	119,938
470-592-34-83-73	Interest Loan 064	6,615	6,615
470-592-34-83-40	Interest Loan Division 22 Reservoir		
470-592-34-83-41	Interest Loan Geneva AC Mains	41,624	41,624
	TOTAL EXPENDITURES	215,429	215,429
WATER LOANS DEBT SERVICE FUND			
	REVENUES		
	EXPENDITURES	215,470	215,470
	CASH/INVESTMENTS BALANCE CARRYOVER	(215,429)	(215,429)
	CASH/INVESTMENTS BALANCE	-	2
		41	43

		Description	Budget 2016	YTD 9/30/2016	
		<b>MONTHLY BUDGET ANALYSIS</b>			
<b>ULID 18 FUND - 480</b>					
480-361-11-00		Investment Interest			
480-361-40-00		ULID 18 Interest/Penalties	-		
480-368-10-00		Current ULID 18 Principal Payments	20,000	19,268	
480-379-10-30		Latecomers Fee	40,000	41,814	
			-	6507	
		<b>TOTAL REVENUES</b>	<b>60,000</b>	<b>67,589</b>	
480-535-10-89		Sewer Debt Service Charges			
480-561-35-73		Redemption of Long Term Debt Loan 063	-		
480-562-35-81		Debt Service Interest Loan 44A	-		
480-562-35-82		Debt Service Interest Loan 44B	-		
480-562-35-83		Debt Service Interest Loan 063	-		
480-597-10-00		Transfers Out to Operating Fund 401	60,000	67,832	
		<b>TOTAL EXPENDITURES</b>	<b>60,000</b>	<b>67,832</b>	
<b>ULID 18 LOAN DEBT SERVICE</b>					
		<b>REVENUES</b>			
		<b>EXPENDITURES</b>	60,000	67,589	
		<b>CASH/INVESTMENTS BALANCE CARRYOVER</b>	(60,000)	(67,832)	
		<b>CASH/INVESTMENTS BALANCE</b>	-	258	
			-	15	

# LAKE WHATCOM WATER AND SEWER DISTRICT

## Budget Action Worksheet

Meeting Date:

**COMMISSIONER APPROVAL:**

Laura Weide

Todd Citron

Bruce Ford

Curtis Casey

John Carter

ACTION ITEM DESCRIPTION/PURPOSE	\$Amount +/-NTE	FUND	
		General	Construction
See attached – updates due to Bond issue			

Cc: Finance Manager

2016 budget revisions

Fund	BAS	EL	OB	LA	Account	Title	2016	2016	Notes
							Budget Amount	Revised Budget Amount	
401	308	80	00	01	308 80 00 01	Beginning Balance	1,900,000		
401	343	40	10	00	343 40 10 00	Water Sales Metered	2,142,363		
401	343	50	11	00	343 50 11 00	Sewer Service Residential	3,740,663		
401	343	50	19	00	343 50 19 00	Sewer Service Other	5,000		
401	359	81	10	00	359 81 10 00	Combined Fees	30,000		
401	359	90	00	00	359 90 00 00	Late Fees	60,000		
401	361	11	00	01	361 11 00 01	Investment Interest	1,000		
401	369	10	00	00	369 10 00 00	Sale Of Scrap And Surplus	-		
401	369	10	01	00	369 10 01 00	Miscellaneous	-		
401	379	10	20	00	379 10 20 00	Permits Operation portion	10,000		
401	395	10	00	00	395 10 00 00	Sale Of Capital Assets	-		
401	395	20	00	01	395 20 00 01	Insurance Recoveries	-		
401	397	10	00	80	397 10 00 80	Transfers In From ULID 18 Fund 480	60,000		
401	534	10	10	00	534 10 10 00	Water - Gen Admin Payroll	314,647		
401	534	10	20	00	534 10 20 00	Water - Gen Admin Personnel Benefits	103,640		
401	534	10	31	00	534 10 31 00	Water - Gen Admin Supplies	10,500		
401	534	10	31	01	534 10 31 01	Water - Meetings/Team building	750		
401	534	10	40	00	534 10 40 00	Water - Bank Fees	10,000		
401	534	10	41	00	534 10 41 00	Water - Quality Assurance Programs	65,000		
401	534	10	41	01	534 10 41 01	Water - Gen Admin Prof Svc	115,750		
401	534	10	42	00	534 10 42 00	Water - Admin Communication	23,000		
401	534	10	45	00	534 10 45 00	Water - Gen Admin Lease	1,000		
401	534	10	46	00	534 10 46 00	Water - Gen Admin Insurance	62,500		
401	534	10	49	00	534 10 49 00	Water - Gen Admin Misc	500		
401	534	10	49	01	534 10 49 01	Water - Memberships/Dues	6,000		
401	534	10	49	02	534 10 49 02	Water - Taxes/Permits	103,000		
401	534	40	43	00	534 40 43 00	Water - Gen Admin Train&Travel	17,500		
401	534	40	43	01	534 40 43 01	Water- Tuition Reimbursement	500		
401	534	50	31	00	534 50 31 00	Water - Maintenance Supplies	100,000		
401	534	50	48	00	534 50 48 00	Water - Repair & Maint	40,000		
401	534	50	49	00	534 50 49 00	Water - Insurance Claims	2,500		
401	534	60	41	00	534 60 41 00	Water - Operations Contracted (Edge Analytical)	9,500		
401	534	60	47	00	534 60 47 00	Water - City of Bellingham	40,000		
401	534	80	10	00	534 80 10 00	Water - Operations Payroll	454,135		
401	534	80	20	00	534 80 20 00	Water - Operations Personnel Benefits	177,950		
401	534	80	32	00	534 80 32 00	Water - Operations Fuel	15,000		
401	534	80	35	00	534 80 35 00	Water - Safety Supplies	6,000		
401	534	80	35	01	534 80 35 01	Water - Safety Boots	1,250		
401	534	80	47	00	534 80 47 00	Water - Ops Utilities	105,000		
401	534	80	49	00	534 80 49 00	Water - Operations Laundry	1,500		
401	535	10	10	00	535 10 10 00	Sewer - Gen Admin Payroll	314,647		
401	535	10	20	00	535 10 20 00	Sewer - Gen Admin Personnel Benefits	103,640		
401	535	10	31	00	535 10 31 00	Sewer - Gen Admin Supplies	10,500		
401	535	10	31	01	535 10 31 01	Sewer - Meetings/Team Building	750		
401	535	10	40	00	535 10 40 00	Sewer - Bank Fees	10,000		

					2016		2016			
					Budget Amount	Revised Budget Amount	Notes			
Fund	BAS	EL	OB	LA	Account	Title				
401	535	10	41	01	535 10 41 01	Sewer - Gen Admin Prof Svc	115,750			
401	535	10	42	00	535 10 42 00	Sewer - Admin Communication	23,000			
401	535	10	45	00	535 10 45 00	Sewer - Gen Admin Lease	1,000			
401	535	10	46	00	535 10 46 00	Sewer - Gen Admin Insurance	62,500			
401	535	10	49	00	535 10 49 00	Sewer - Gen Admin Misc	500			
401	535	10	49	01	535 10 49 01	Sewer - Memberships/Dues	6,000			
401	535	10	49	02	535 10 49 02	Sewer - Taxes/Permits	88,500			
401	535	40	43	00	535 40 43 00	Sewer - Gen Admin Train&Travel	17,500			
401	535	40	43	01	535 40 43 01	Sewer - Tuition Reimbursement	500			
401	535	50	31	00	535 50 31 00	Sewer - Maintenance Supplies	45,000			
401	535	50	48	00	535 50 48 00	Sewer - Repair & Maint	25,000			
401	535	50	49	00	535 50 49 00	Sewer - Insurance Claims	2,500			
401	535	60	41	00	535 60 41 00	Sewer - Operations Contracted	500			
401	535	60	47	00	535 60 47 00	Sewer - City of Bellingham	600,000			
401	535	80	10	00	535 80 10 00	Sewer - Operations Payroll	454,135			
401	535	80	20	00	535 80 20 00	Sewer - Operations Personnel Benefits	177,950			
401	535	80	32	00	535 80 32 00	Sewer - Operations Fuel	15,000			
401	535	80	35	00	535 80 35 00	Sewer - Safety Supplies	6,000			
401	535	80	35	01	535 80 35 01	Sewer - Safety Boots	1,250			
401	535	80	47	00	535 80 47 00	Sewer - Ops Utilities	90,000			
401	535	80	49	00	535 80 49 00	Sewer - Operations Laundry	1,500			
401	589	00	00	00	589 00 00 00	Non-Expenditures	-			
401	589	99	99	99	589 99 99 99	Payroll Benefit Liabilities	-			
401	591	35	77	01	591 35 77 01	Post Point Principal Payments	73,213			
401	592	35	83	01	592 35 83 01	Post Point Interest Payments	120,426			
401	597	10	00	20	597 10 00 20	Transfers Out To System Reinvestment Fund 420	837,000			
401	597	10	00	25	597 10 00 25	Transfers Out To System Reinvestment Fund 425	-			
401	597	10	00	26	597 10 00 26	Transfers Out To Water Contingency Fund 426	-			
401	597	10	00	40	597 10 00 40	Transfers Out To DWSRF Projects Fund 440	967,850			
401	597	10	00	50	597 10 00 50	Transfers Out To 2009 Bond Debt Svc Fund 450	443,050			
401	597	10	00	60	597 10 00 60	Transfers Out To Bond Reserve Fund 460	-			
401	597	10	00	70	597 10 00 70	Transfers Out to Water Loan Debt Svc Fund 470	53,870			
420	308	80	00	20	308 80 00 20	Beginning Balance	-			
420	343	40	19	20	343 40 19 20	DEA Permits	-			
420	343	40	19	21	343 40 19 21	DEA 16-01	-			
420	343	40	19	22	343 40 19 22	DEA 16-02	-			
420	361	11	00	20	361 11 00 20	Investment interest	-			
420	379	10	30	20	379 10 30 20	Permits Capital Portion	40,000			
420	379	10	40	00	379 10 40 00	Latecomer Fees	-			
420	397	10	00	01	397 10 00 01	Transfers In From Operating Fund 401	837,000			
420	534	10	41	20	534 10 41 20	DEA Contracted Services	-			
420	534	10	41	21	534 10 41 21	DEA 16-01	-			
420	534	90	61	00	534 90 61 00	DEA Refunds	-			

2016 budget revisions

Fund	BAS	EL	OB	LA	Account	Title	2016	2016	Notes
							Budget Amount	Revised Budget Amount	
420	594	38	60	00	594 38 60 00	Capital Outlay - Budget only	877,000	570,000	Strawberry Point PS decrease
420	594	38	62	20	594 38 62 20	Capital Outlay - Structures	-	-	Country Club Pump Station Increase
420	594	38	63	20	594 38 63 20	Capital Outlay - Water/Sewer Systems	-	-	
420	594	38	64	20	594 38 64 20	Capital Outlay - Machinery/Equipment	-	-	
425	308	80	00	25	308 80 00 25	Beginning Balance	926,910		
425	361	11	00	25	361 11 00 25	Investment interest	5,020		
425	535	10	42	25	535 10 42 25	Misc Inv Service Charges	200		
425	594	38	63	25	594 38 63 25	Water/Sewer Systems	-	190,000	Additional projects: SVCA Culverts SV Sewer Pump Station Emergency Repairs North Shore Sampling Cedar Hills Storm Drain Relocate
426	397	10	00	26	397 10 00 26	Transfers In From Operating Fund	-	600,000	Set up fund
430	308	10	00	30	308 10 00 30	Beginning Balance	62,683		
430	361	11	00	30	361 11 00 30	Investment interest	-		
430	594	38	63	30	594 38 63 30	Capital Outlay - Water/Sewer Systems	62,683		
431	391	20	00	00	391 20 00 00	2016 Bond Proceeds	-	6,409,492	2016 Bond
431	392	00	00	00	392 00 00 00	2016 Bond Premium	-	923,843	2016 Bond
431	591	35	77	31	591 35 77 31	City Of Bellingham Post Point	-	2,219,591	2016 Bond
431	592	35	83	31	592 35 83 31	City Of Bellingham Post Point	-	8,570	2016 Bond
431	592	38	00	00	592 38 00 00	2016 Bond Issuance Costs	-	101,783	2016 Bond
431	599	38	00	00	599 38 00 00	2009 Refunded Bonds	-	3,803,392	2016 Bond
431	594	38	63	31	594 38 63 31	Capital Outlay - Water/Sewer Systems	-	371,850	2016 Bond
431	597	10	00	36	597 10 00 36	Transfer Out To DWSRF Div 22 Fund 440	-	828,150	2016 Bond
440	308	10	00	40	308 10 00 40	Beginning Balance	-		
440	333	66	46	42	333 66 46 42	Div 22 Reservoir	994,850		
440	333	66	46	41	333 66 46 41	Geneva AC Mains	-		
440	397	10	00	31	397 10 00 31	Transfers In From Bond Fund 431	-	828,150	2016 Bond funds for Div 22
440	397	10	00	40	397 10 00 40	Transfers In From Operating Fund Div 22	967,850	0	Now funded by 2016 Bond
440	397	10	00	41	397 10 00 41	Transfers In From Operating Fund AC Mains	-		
440	594	34	62	40	594 34 62 40	Div 22 Reservoir	1,823,000		
440	594	34	63	41	594 34 63 41	Geneva AC Mains	-		
450	308	80	00	50	308 80 00 50	Beginning Balance	-		

2016 budget revisions


Fund	BAS	EL	OB	LA	Account	Title	2016	2016	Notes
							Budget Amount	Revised Budget Amount	
450	361	11	00	50	361 11 00 50	Investment interest	-		
450	391	20	00	50	391 20 00 50	2016 Bond Proceeds	-		
450	397	10	00	50	397 10 00 50	Transfers In From Operating Fund 401	-	5,508	2016 Bond
450	535	10	41	50	535 10 41 50	Bond Admin Fee	443,050		
450	591	35	72	50	591 35 72 50	Bond Principal Payments 2009	100		
450	591	35	72	51	591 35 72 51	Bond Principal Payments 2016	250,000		
450	592	35	83	50	592 35 83 50	Bond Interest Payments 2009	-		
450	592	35	83	51	592 35 83 51	Bond Interest Payments 2016	192,950		
460	308	10	00	60	308 10 00 60	Beginning Balance	513,400		
460	361	11	00	60	361 11 00 60	Investment interest	10,000		
460	397	10	00	60	397 10 00 60	Transfers In From Operating Fund	-		
460	535	10	41	60	535 10 41 60	Misc Inv Service Charges	200	250,000	Increase Reserve Fund
470	308	80	00	70	308 80 00 70	Beginning Balance	-		
470	361	11	00	70	361 11 00 70	Investment interest	-		
470	397	10	00	70	397 10 00 70	Transfers In From Operating Fund 401	-		
470	591	34	77	40	591 34 77 40	Principal Loan Div 22 Reservoir	53,870	215,470	New loans
470	591	34	77	41	591 34 77 41	Principal Loan Geneva Mains	103,700	119,938	New loans
470	591	34	77	73	591 34 77 73	Principal Loan 064	47,252		
470	592	34	83	40	592 34 83 41	Interest Div 22 Reservoir			
470	592	34	83	41	592 34 83 41	Interest Geneva Mains	36,000		
470	592	34	83	73	592 34 83 73	Interest Loan 064	6,615	41,624	New loans
480	308	80	00	80	308 80 00 80	Beginning Balance	-		
480	361	11	00	80	361 11 00 80	Investment interest	-		
480	361	40	00	80	361 40 00 80	ULD 18 Interest/Penalties	20,000		
480	368	10	00	80	368 10 00 80	Current ULD 18 Principal Payments	40,000		
480	379	10	30	80	379 10 30 80	Latecomers Fee	-		
480	597	10	00	01	597 10 00 01	Transfers Out To Operating Fund 401	60,000		





## LAKE WHATCOM WATER AND SEWER DISTRICT

### AGENDA BILL

DATE SUBMITTED:	October 5, 2016		
TO BOARD OF COMMISSIONERS			
FROM: Patrick Sorensen	MANAGER APPROVAL 		
MEETING AGENDA DATE:	October 12, 2016		
AGENDA ITEM NUMBER:	5.D.		
SUBJECT:	Discussion of Policy Regarding Foreclosure of Delinquent ULID #18 Accounts		
LIST DOCUMENTS PROVIDED ⇒ NUMBER OF PAGES INCLUDING AGENDA BILL:	1. Memo from Bob Carmichael dated October 6, 2016		
	2.		
	3.		
TYPE OF ACTION REQUESTED	RESOLUTION <input type="checkbox"/>	FORMAL ACTION/ MOTION <input checked="" type="checkbox"/>	INFORMATIONAL/ OTHER <input checked="" type="checkbox"/>

#### **BACKGROUND / EXPLANATION OF IMPACT**

Legal counsel Bob Carmichael will lead this discussion.

#### **FISCAL IMPACT**

n/a

#### **RECOMMENDED BOARD ACTION**

Discuss ULID #18 Foreclosure Policy

#### **PROPOSED MOTION**

None proposed at this time.



## LAKE WHATCOM WATER AND SEWER DISTRICT

### AGENDA BILL

DATE SUBMITTED:	October 12, 2016		
TO BOARD OF COMMISSIONERS			
FROM: Patrick Sorensen	MANAGER APPROVAL <i>Patrick Sorensen</i>		
MEETING AGENDA DATE:	October 12, 2016		
AGENDA ITEM NUMBER:	5.0		
SUBJECT:	Manager's Report		
LIST DOCUMENTS PROVIDED ⇒ NUMBER OF PAGES INCLUDING AGENDA BILL: _____	1. Manager's Report		
	2.		
	3.		
TYPE OF ACTION REQUESTED	RESOLUTION <input type="checkbox"/>	FORMAL ACTION/ MOTION <input type="checkbox"/>	INFORMATIONAL/ OTHER <input checked="" type="checkbox"/>

#### **BACKGROUND / EXPLANATION OF IMPACT**

Updated information from the General Manager in advance of the Board meeting.

#### **FISCAL IMPACT**

None

#### **RECOMMENDED BOARD ACTION**

None required.

#### **PROPOSED MOTION**

None

## **General Manager Comments**

**October 12, 2016**

### **Special Board Meeting**

**8:00 a.m.**

#### **Important Upcoming Dates:**

- **Meetings Associated with the Lake Whatcom Management Program:**
  - **Policy Group Meeting:** The next scheduled meeting is set for **Monday, October 17, 2016** at 3:00 p.m. in the City of Bellingham's Fireplace Room located in the bottom floor of the Municipal Court Building at 625 Halleck Street. However, an agenda has not been sent out yet by the City as there are no topics as of this date. The Fireplace Room is located next to the City's Information Technology Office on the east side of the Court Building.
  - **Management Meeting:** The date for the next meeting with the Mayor and County Executive has not been set at this time.
- **Next Regular Board Meeting:** The next regular meeting will be held on **Wednesday, October 25, 2016** at 8:00 a.m.
- **Employee Staff Meeting:** The next staff meeting is set for **Tuesday, October 18, 2016** at 8:00 a.m. in the Board Room. Commissioner Ford is scheduled to attend this meeting.
- **Employee Safety Committee Meeting:** The next meeting is set for **October 18, 2016** at 9:00 a.m. in the small conference room.
- **Washington Association of Sewer & Water Districts (WASWD) Section III Meeting:** The next Section III meeting will be held at Bob's Burger & Brew in Tulalip off I-5 at 6:15 p.m. on **October 11, 2016**.
- **Whatcom Water District's Caucus Meeting:** The next Caucus meeting is set for **October 19, 2016** at 1:00 p.m. in the Board Room.

#### **Other:**

- **Committee Meeting Reports as Needed:** This is a place holder for Board and staff members to report on recent committee meetings, such as the Lake Whatcom Policy Group, since the last Board Meeting.