

Clay Township Regional Waste District

www.ctrwd.org Phone (317) 844-9200 Fax (317) 844-9203

BUDGET & FINANCE COMMITTEE MEETING

Friday, September 22, 2017 @ 7:30 A.M.
10701 N. College Ave, Suite A, Indianapolis, IN 46280

AGENDA

1. Public Comment
2. Financial Statements and Investments
3. 2018 Budget Discussion
4. IT Security Training
5. Other Business

The next Meeting will be held on Friday October 27, 2017 at 7:30 am

Clay Township Regional Waste District
 Budget & Finance Committee - Analysis of August 2017
 August 23, 2017

Income Statements

<u>Category</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>(unfavorable)</u>	<u>Above /</u> <u>-Under</u> <u>Budget</u>	<u>Explanation</u>
Residential	383,290	360,666	22,624	6.27%	Over Budget
Commercial	239,730	200,750	38,980	19.42%	Over Budget
Other Revenue	12,120	12,417	(297)	-2.39%	Under Budget
Other Income	11,542	7,167	4,375	61%	Over budget
Total Revenue	646,682	581,000	65,682	11.30%	Over budget

August: Total Sales of \$635,139 were \$65,682 (11%) above projected revenue of \$581,000. Residential was 6.27% higher than budgeted and commercial was 19.42% higher than expected and it generated \$239,730 in August. Other Revenue was slightly below budget and Other Income was 61% over budget for a total of \$11,542 for August.

August Spending Analysis

Wages & benefits in August were \$177,212 or \$15,046 over budget (9.28%).
 Administration spending in August was \$48,723 which is \$6,594 under budget (11.92%)
 Treatment costs in August were \$131,827 which is \$7,373 under budget (5.30%)
 Collection costs were \$30,717 in August which was \$30,783 below budget (50.05%)
 Total Operating expenses in August for \$414,772 which is \$44,711 under budget (9.73%)

<u>Category</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>(unfavorable)</u>	<u>Above /</u> <u>-Under</u> <u>Budget</u>	<u>Explanation</u>
Gross Wages	130,594	114,583	(16,011)	13.97%	Over Budget
Computer consultants	20,178	7,500	(12,678)	169.04%	Over budget - Ryan Osborne
Postage	4,869	767	(4,102)	100.00%	Over budget-wrong category-changing in '18
Biosolid Disposals	15,673	9,000	(6,673)	74.14%	Over Budget
Utilities Plant	21,645	18,000	(3,645)	20.25%	Over budget
Utilities - Lift Stations	7,928	17,000	9,072	-53.36%	Under budget
Total Operating Expenses	388,479	418,183	29,704	-7.10%	Under budget for August
Net Income (loss)	231,909	121,516	110,393	90.85%	Over projections for August

Lower operating costs and \$51,000 more in sales than projections has lead to high net income for August. Commercial revenue is up for the 4th month.

Cash Generated

Cash generated for August shows a net decrease in all funds by \$748,078. The decrease in funds was due to capital project expenditures. Capital spending was \$1,340,756 in August or 8.28% of the working of the capital budget of \$11,768,909. Project spending included the 106th St Forcemain and the Springmill Road Interceptor.

YTD, cash balaces have decreased \$5,446,039 from the December 31, 2016 balances.

Individual fund balances and changes are listed on the Cash Generated Statements included with the monthly financial statements.

The operating fund decreased by over \$1,000,000 in August.

Operating	\$	663,366
Interceptor	\$	309,072
Plant Expansion	\$	3,440,115
Operating Reserve	\$	2,192,400

Clay Township Regional Waste District Cash & Investments

August 31, 2017

Bank & Purch Date	Account	Amount	Maturity Date	Rate	Fund
<u>Citizens State Bank</u>					
	Checking	\$ 337,908		0.08%	Plt Expan, Oper, Interceptor, Repl
	Money Market	\$ 1,233,841		0.50%	Operating, Oper Res
<u>Merchants Bank of Indiana</u>					
	Money Market	\$ 1,163,336		2.00%	Plt Expan, Oper, R4R
	Money Market	\$ 3,730,891		1.50%	Plt Expan, Oper, Oper Res
<hr/>					
<u>Fifth Third Bank</u>					
7/15/2015	CD - 5 years	\$ 2,000,000	7/15/2020	2.05%	Operating Reserve, Oper
TOTAL CASH & Investments		<u>\$ 8,467,275</u>		1.57%	Interest rate - Total
Less: Cash		<u>\$ 6,467,275</u>		1.32%	Interest rate - Cash
NET INVESTMENTS		<u><u>\$ 2,000,000</u></u>		2.05%	Interest rate - Investments

Clay Township Regional Waste District

Balance Sheet

August 31, 2017

	Actual as of 8/31/2017	Actual as of 8/31/2016	% of Prior Year
ASSETS			
Utility Plant	113,462,944	104,190,154	109%
Current Assets			
Cash & Investments			
Cash & Investments - Operating Fund	663,366	4,295,073	15%
Cash & Investments - Operating Reserve	2,192,400	2,192,400	100%
Cash & Investments - Reserve for Replacement	341,398	654,193	52%
Cash & Investments - Interceptor Fund	309,072	2,558,960	12%
Cash & Investments - Plant Expansion Fund	3,440,115	2,620,577	131%
Total Cash & Investments	6,946,351	12,321,202	56%
Accounts Receivable	30,543	606,690	5%
Liens Receivable	7,160	23,582	30%
Invoiced Receivables	43,341	189,044	23%
Notes & Interest Receivable	65,824	80,157	82%
Investment Interest Receivable	87,392	46,392	188%
Other Current Assets	299,259	230,241	130%
Current Assets	7,479,869	13,497,307	55%
TOTAL ASSETS	120,942,812	117,687,462	103%
TOTAL LIABILITIES & EQUITY			
LIABILITIES			
Current Liabilities			
Invoiced Payables	94,654	67,595	140%
Accounts Payable	699	257,107	0%
Accrued Paid Leave	79,443	86,836	91%
Other Current Liabilities	65,388	54,338	120%
Total Current Liabilities	240,184	465,877	52%
TOTAL LIABILITIES	240,184	465,877	52%
EQUITY			
Retained Earnings	22,484,561	21,181,872	106%
Construction in Aid	98,218,068	96,039,713	102%
TOTAL EQUITY	120,702,629	117,221,585	103%
Total	120,942,812	117,687,462	103%

Clay Township Regional Waste District
Income Statement
August 2017

		Actual MTD thru 8/31/2017	Budget MTD thru 8/31/2017	Variance	% Over/ (Under) Budget	Actual YTD thru 8/31/2017	Budget YTD thru 8/31/2017	Variance	% Over/ (Under) Budget	Total Annual Budget	Variance
Sales											
Residential											
4001-1	Sales - Residential	383,290	360,666	22,624	6.27%	2,955,473	2,885,336	70,137	2.43%	4,328,000	-1,372,527
	Residential	383,290	360,666	22,624	6.27%	2,955,473	2,885,336	70,137	2.43%	4,328,000	-1,372,527
Commercial											
4003-1	Sales - Commercial	239,730	200,750	38,980	19.42%	1,609,002	1,606,000	3,002	0.19%	2,409,000	-799,998
	Commercial	239,730	200,750	38,980	19.42%	1,609,002	1,606,000	3,002	0.19%	2,409,000	-799,998
Other Revenue											
4005-1	Late Charges	5,619	5,833	-215	-3.68%	55,865	46,667	9,199	19.71%	70,000	-14,135
4007-1	Applications Fees	5,222	4,500	722	16.03%	47,507	36,000	11,507	31.96%	54,000	-6,494
4009-1	Plan Reviews, Inspections, Misc. Revenue	1,280	2,083	-803	-38.56%	11,706	16,667	-4,960	-29.76%	25,000	-13,294
	Other Revenue	12,120	12,417	-296	-2.39%	115,078	99,333	15,745	15.85%	149,000	-33,922
	Total Sales	635,139	573,833	61,307	10.68%	4,679,552	4,590,669	88,883	1.94%	6,886,000	-2,206,448
Other Income											
4501-1	Interest - Investments	3,482	6,833	-3,351	-49.04%	27,296	54,667	-27,371	-50.07%	82,000	-54,704
4503-1	Interest - Banking	7,635	0	7,635	100.00%	70,476	0	70,476	100.00%	0	70,476
4507-1	Bank Fees	-20	-83	63	-76.00%	-160	-667	507	-76.00%	-1,000	840
4601-1	Interest - by project	345	417	-72	-17.23%	2,889	3,333	-444	-13.32%	5,000	-2,111
4801-1	Gain/Loss on Asset Disposal	0	0	0	0.00%	789	0	789	100.00%	0	789
4901-1	Misc Income/Expense	100	0	100	0.00%	17,833	0	17,833	100.00%	0	17,833
	Other Income	11,542	7,167	4,375	61.05%	119,123	57,333	61,790	107.77%	86,000	33,123
	Total Revenue	646,681	580,999	65,682	11.30%	4,798,675	4,648,003	150,673	3.24%	6,972,000	-2,173,325
Operating Expenses											
Wages & Benefits											
5001-1	Gross Wages	130,594	114,583	-16,010	-13.97%	957,216	916,667	-40,549	-4.42%	1,375,000	417,784
5003-1	Other Employee Exp	1,453	833	-619	-74.33%	6,953	6,667	-286	-4.29%	10,000	3,047
5005-1	Retirement Plan - Hoosier START	12,703	11,417	-1,286	-11.27%	93,706	91,333	-2,373	-2.60%	137,000	43,294
5007-1	Employee Insurance	23,156	27,083	3,928	14.50%	194,611	216,667	22,055	10.18%	325,000	130,389
5009-1	Taxes (Employer FICA)	9,307	8,250	-1,057	-12.82%	68,347	66,000	-2,347	-3.56%	99,000	30,653
	Wages & Benefits	177,212	162,167	-15,046	-9.28%	1,320,833	1,297,333	-23,500	-1.81%	1,946,000	625,167
Administration											
5101-1	Clay Township Govt Center Operations	2,801	4,167	1,366	32.78%	36,367	33,333	-3,034	-9.10%	50,000	13,633
5103-1	Professional Education	0	1,500	1,500	100.00%	10,081	16,500	6,419	38.90%	23,000	12,919
5105-1	Boardmember Fees	1,350	1,583	233	14.74%	11,450	12,667	1,217	9.61%	19,000	7,550
5107-1	Board Expense	16	167	151	90.41%	748	1,333	585	43.87%	2,000	1,252
5109-1	Consulting	0	4,167	4,167	100.00%	37,046	33,333	-3,713	-11.14%	50,000	12,954
5111-1	Computer Expenses/Consultants	20,178	7,500	-12,678	-169.04%	144,935	60,000	-84,935	-141.56%	90,000	-54,935
5113-1	Insurance	8,058	8,333	276	3.31%	65,911	66,667	756	1.13%	100,000	34,089
5115-1	Accounting Fees	0	1,250	1,250	100.00%	84	10,000	9,916	99.16%	15,000	14,916
5117-1	Legal Fees	3,995	4,167	172	4.12%	23,083	33,333	10,251	30.75%	50,000	26,917
5119-1	Engineering Fees	0	3,333	3,333	100.00%	9,723	26,667	16,943	63.54%	40,000	30,277
5125-1	Professional Affiliations	60	200	140	70.00%	3,911	3,700	-211	-5.69%	4,500	589
5127-1	Travel & Mileage	348	600	252	42.03%	4,885	4,800	-85	-1.78%	7,200	2,315
5129-1	Collection	25	0	-25	0.00%	529	0	-529	100.00%	0	-529
5131-1	Billing Service Contracts	3,359	11,917	8,557	71.81%	57,797	95,333	37,537	39.37%	143,000	85,203

			Actual MTD thru 8/31/2017	Budget MTD thru 8/31/2017	Variance	% Over/ (Under) Budget	Actual YTD thru 8/31/2017	Budget YTD thru 8/31/2017	Variance	% Over/ (Under) Budget	Total Annual Budget	Variance
5135-1	Office Expense		562	917	355	38.70%	3,489	7,333	3,844	52.42%	11,000	7,511
5137-1	Postage Expense		4,869	767	-4,102	-535.07%	14,534	6,133	-8,400	-136.96%	9,200	-5,334
5139-1	Office Services		2,813	2,750	-63	-2.28%	22,882	22,000	-882	-4.01%	33,000	10,118
5141-1	Customer Outreach & Education		290	2,000	1,710	85.50%	9,602	16,000	6,398	39.99%	23,000	13,398
	Administration		48,723	55,317	6,594	11.92%	457,057	449,133	-7,924	-1.76%	669,900	212,843
Treatment												
5201-1	Sewage Treatment - Carmel WWTP		78,038	90,000	11,962	13.29%	723,349	760,000	36,651	4.82%	1,130,000	406,651
5203-1	Sewer Sampling & Lab		5,633	3,000	-2,633	-87.77%	26,067	24,000	-2,067	-8.61%	35,000	8,933
5205-1	Biosolids Disposal		15,673	9,000	-6,673	-74.15%	100,342	94,000	-6,342	-6.75%	140,000	39,658
5207-1	Plant R & M		10,810	12,500	1,690	13.52%	112,822	100,000	-12,822	-12.82%	150,000	37,178
5209-1	Utilities - Plant		21,645	18,000	-3,645	-20.25%	158,162	151,000	-7,162	-4.74%	225,000	66,838
5211-1	Operating Supplies - Plant		27	5,000	4,973	99.45%	7,836	20,000	12,164	60.82%	30,000	22,164
5213-1	Safety Materials & Training		0	1,700	1,700	100.00%	8,442	13,600	5,158	37.92%	20,000	11,558
5215-1	Permits		0	0	0	0.00%	10,395	12,000	1,605	13.38%	12,000	1,605
	Treatment		131,827	139,200	7,373	5.30%	1,147,415	1,174,600	27,185	2.31%	1,742,000	594,585
Collection System												
5301-1	Lift Station R & M		10,939	12,000	1,061	8.84%	61,703	97,000	35,297	36.39%	145,000	83,297
5303-1	Line Maintenance		1,212	10,000	8,788	87.88%	16,496	50,000	33,504	67.01%	65,000	48,504
5305-1	Line Repair		2,773	8,000	5,227	65.34%	31,458	44,000	12,542	28.51%	50,000	18,542
5307-1	Equipment Repair		4,335	2,000	-2,335	-116.75%	14,899	14,000	-899	-6.42%	20,000	5,101
5313-1	Vehicle R & M		79	2,000	1,921	96.06%	2,885	17,000	14,115	83.03%	25,000	22,115
5315-1	Fuel		1,452	2,500	1,048	41.93%	12,531	17,000	4,469	26.29%	25,000	12,469
5317-1	Utilities - Lift Stations		7,928	17,000	9,072	53.37%	125,752	135,000	9,248	6.85%	200,000	74,248
5319-1	Operating Supplies - Collection System		2,000	0	-2,000	0.00%	70,409	40,000	-30,409	-76.02%	40,000	-30,409
5321-1	Manhole R&M		0	7,000	7,000	100.00%	43,837	39,000	-4,837	-12.40%	50,000	6,163
5322-1	Televising		0	0	0	0.00%	0	45,000	45,000	100.00%	45,000	45,000
5323-1	Uniforms & Shop Towels		0	1,000	1,000	100.00%	5,054	8,000	2,946	36.83%	12,000	6,946
	Collection System		30,717	61,500	30,783	50.05%	385,024	506,000	120,976	23.91%	677,000	291,976
	Total Operating Expenses		388,479	418,183	29,705	7.10%	3,310,329	3,427,066	116,737	3.41%	5,034,900	1,724,571
Depreciation												
5901-1	Depreciation		307,315	309,800	2,485	0.80%	2,458,513	2,478,400	19,887	0.80%	3,717,800	1,259,287
	Depreciation		307,315	309,800	2,485	0.80%	2,458,513	2,478,400	19,887	0.80%	3,717,800	1,259,287
Amortization												
5911-1	Amortization of CIAC		-281,022	-268,500	12,522	-4.66%	-2,248,176	-2,148,000	100,176	-4.66%	-3,222,000	-973,824
	Amortization		-281,022	-268,500	12,522	-4.66%	-2,248,176	-2,148,000	100,176	-4.66%	-3,222,000	-973,824
	Total Expenses		414,772	459,483	44,711	9.73%	3,520,666	3,757,466	236,800	6.30%	5,530,700	2,010,034
NET SURPLUS/(DEFICIT)			231,909	121,516	110,393	90.85%	1,278,009	890,536	387,473	43.51%	1,441,300	-163,291

Clay Township Regional Waste District

Cash Generated

YTD August 2017

	<u>Operating</u>	<u>Interceptor</u>	<u>Plant Expansion</u>	<u>Operating Reserve</u>	<u>Reserve for Replacement</u>	<u>Retainage</u>	<u>TOTAL</u>
Beginning Balance	4,307,001	2,322,331	2,931,246	2,192,400	639,212	(0)	12,392,191
Receipts:							
Deposits	4,817,700	601,813	554,172	0	0	0	5,973,685
Interest	70,476	0	0	0	0	0	70,476
Transfers	0	0	0	0	0	0	0
Total Receipts	<u>4,888,176</u>	<u>601,813</u>	<u>554,172</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,044,160</u>
Disbursements:							
Checks	3,290,885	6,923	0	0	111,197	0	3,409,005
Carmel Utilities	723,348	0	0	0	0	0	723,348
Plant Outflow 1701	0	0	45,303	0	0	0	45,303
Plant Odor Control-1505	1,483,747	0	0	0	0	0	1,483,747
LS Pump Replacement-1502	0	0	0	0	97,726	0	97,726
LS 17 Odor Control-1504	138,351	0	0	0	0	0	138,351
96th/Sprngmill Repairs	1,237	0	0		88,892		90,129
LS 4 Elim - 1801	0	12,750	0		0		12,750
106th St Parallel FM-1601	2,641,194	1,750,861	0	0	0	0	4,392,056
Office Consolidation	10,760	0	0	0	0	0	10,760
Cedar Point/Queens Manor	242,488	0	0		0		242,488
Springmill Interceptor-1602	0	844,537	0	0	0	0	844,537
Transfers	0	0	0	0	0	0	0
Total Disbursements	<u>8,532,011</u>	<u>2,615,072</u>	<u>45,303</u>	<u>0</u>	<u>297,814</u>	<u>0</u>	<u>11,490,199</u>
Net Increase/(Decrease)	(3,643,835)	(2,013,259)	508,869	0	(297,814)	0	(5,446,039)
Petty Cash	200						
Ending Balance	663,366	309,072	3,440,115	2,192,400	341,398	(0)	6,946,352

Clay Township Regional Waste District

Cash Generated

August 2017

	<u>Operating</u>	<u>Interceptor</u>	<u>Plant Expansion</u>	<u>Operating Reserve</u>	<u>Reserve for Replacement</u>	<u>Retainage</u>	<u>TOTAL</u>
Beginning Balance	1,671,084	100,741	3,388,807	2,192,400	341,398	(0)	7,694,430 0
Receipts:							
Deposits	656,120	253,412	51,309	0	0	0	960,841
Interest	7,635					0	7,635
Transfers	0					0	0
Total Receipts	<u>663,755</u>	<u>253,412</u>	<u>51,309</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>968,476</u>
Disbursements:							
Checks	297,760					0	297,760
Carmel Utilities	78,038					0	78,038
Plant Outflow 1701						0	0
Plant Odor Control-1505	0					0	0
LS Pump Replacement-1502						0	0
LS 17 Odor Control-1504						0	0
96th/Sprngmill Repairs							
LS 4 Elim - 1801							
106th St Parallel FM-1601	1,295,675	42,205				0	1,337,880
Office Consolidation						0	0
Cedar Point/Queens Manor							
Springmill Interceptor-1602		2,876				0	2,876
Transfers						0	0
Total Disbursements	<u>1,671,473</u>	<u>45,081</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,716,553</u>
Net Increase/(Decrease)	(1,007,718)	208,331	51,309	0	0	0	(748,078)
Ending Balance	663,366	309,072	3,440,116	2,192,400	341,398	(0)	6,946,352

2017 Capital Budget

9/18/2017

Board Approved 11/14/2016
adjustments to include carryovers from 2016

Funding

Location	Project No.	Project	Source	2017 Budget	August	YTD Spending	Open PO's & Contracts	Budget Balance	Comment/justification
WWTP	Michigan Road Wastewater Treatment Plant								
	1505	Headworks odor control upgrades(2.1M)	Operating Fund	\$ 1,628,871		1,483,747	(159,166)	304,290	ongoing performance issues with existing equipment
	1701	Post Treatment Improvements	Plant Expansion Fund	\$ 300,000		45,303	-	254,697	Outfall to Cemetery Creek
	1902	WWTP Expansion	Plant Expansion Fund			-		-	capacity expansion: screen, VLRs, clarifier, UV
		Pretreatment Gas Monitors	Reserve for Replacement Fund	\$ 15,000		-	9,525	5,475	Replace the existing combustible gas monitors
		Digester 3 Upgrades	Operating Fund			-		-	A new telescoping dewater valve and blower optimization.
		VLR Shaft Covers	Operating Fund	\$ 15,000		-		15,000	New covers for the ends of the VLR rotor shafts.
	1605	Office Consolidation	Operating Fund	\$ 1,500,000		10,760		1,489,240	Evaluation is underway
		new shop & parking area	Operating Fund			-		-	May be a future need dependent on growth
		Annual Plant Improvement & Repair Projects	Operating Fund	\$ 150,000		-		150,000	Typical annual expenditures
	1511	Drying bed rehab, chemical loading area, SHT5 piping modifications, new NPW hydrant at drying beds	Operating Fund	\$ 7,703		-	7,703	(0)	install yard hydrant for cleaning and rebuild block retaining wall
		SCADA software upgrades	Operating Fund	\$ 93,400		86,812	(3,828)	10,416	Upgrade software
LS 1	Carmel Creek					-			
	1506	Basin 1 I&I Removal	Operating Fund	\$ 75,000	2,500	2,500		72,500	Line repairs remain.
	1509	Southern Interceptor Relocation at Ream Creek	Operating Fund			-		-	Required to accommodate Hamilton Co Surveyor project to lower creek at sewer crossing
	1702	96th/Keystone force main relocation	Operating Fund	\$ 200,000		9,312		190,688	Working with Carmel Engineering & consultants to determine scope
	2001	Replace wet weather pumps, generator, wet well piping	Reserve for Replacement Fund			-		-	Replace wet weather pumps at the end of their service life.
		New Fence	Reserve for Replacement Fund			7,175		(7,175)	Original chain link fence is reaching its serviceable life.
LS 2	Meridian Corridor					-			
ask Wes	1502	Pump replacement & standby power upgrades	Reserve for Replacement Fund	\$ 104,807		97,726	104,807	(97,726)	Aging pumps 1 & 2, increase capacity to MRWWTP
	1601	106th Street Parallel Force main (Ditch Road to Michigan Road WWTP)	Interceptor Fund	\$ 2,146,000		2,608,346	438,777	(901,123)	Increase capacity - LS 2 & 8 to MRWWTP
			Operating Fund	\$ 3,250,000	1,337,880	-	620,791	-	Increase capacity - LS 2 & 8 to MRWWTP
	1602	Springmill parallel interceptor	Interceptor Fund	\$ 1,000,000	2,876	844,537	130,649	24,814	Relief for existing Springmill Interceptor, service unsewered & undeveloped parcels.
	1604	Queens Manor/Estancia	Operating Fund	\$ 190,000		196,217	-	(6,217)	Neighborhood sewer project.
LS 3	Northern Heights					-			
		(no projects)				-			
LS 4	Springmill Ridge					-			
	1801	Interceptor extension & lift station elimination	Interceptor Fund	\$ 100,000		12,750		87,250	Proceed with completion of Jackson's Grant Phase 6.
LS 5	Springmill Streams					-			
LS 8	Laurelwood					-			
	1510	Cedar Point Sanitary Sewer Extension	Operating Fund	\$ 48,128		46,271	-	1,857	Neighborhood sewer project.
	1606	Basin 8 I&I removal	Operating Fund	\$ 100,000		-		100,000	Manhole rehab & raising, line repairs
LS 9	Towne Road					-			
LS 16	Zionsville Presbyterian					-			
	1507	Replacement/relocation	Operating Fund	\$ 250,000		-		250,000	Upsize & relocate to The Farm development. Timing is development driven.
LS 17	Zion Hills					-			
	1504	Odor control	Operating Fund	\$ 125,000		138,351	56,800	(70,151)	Address Odor Issues caused to the volume of flow
	2501	Pump & electrical upgrades	Reserve for Replacement Fund			-			Timing is based on when capacity is needed.
LS 18	Train Express					-			
LS 19	Village of West Clay					-			
		Repair or replace existing wet well hatches	Operating Fund	\$ 12,000		2,500	-	9,500	Safety issue, current configuration allows middle door on hatch to fall. Evaluation of options is underway.

2017 Capital Budget

9/18/2017

Board Approved 11/14/2016
adjustments to include carryovers from 2016

Funding

Location	Project No.	Project	Source	2017 Budget	August	YTD Spending	Open PO's & Contracts	Budget Balance	Comment/justification
LS 20		Mayflower Park				-			
LS 24		Parkwood West				-			
		Replace or retrofit control panel doors to add handles.	Operating Fund	\$ 3,000		-		3,000	Control panel doors utilize a bolt down system that is time consuming, cumbersome and ineffective.
LS 25		Towne Oak Estates				-			
		Replace or retrofit control panel doors to add handles.	Operating Fund	\$ 3,000		-		3,000	Control panel doors utilize a bolt down system that is time consuming, cumbersome and ineffective.
LS 26		Jacksons Grant				-			
	N/A	Sewer oversizing (interceptor extensions) at Jackson's Grant	Interceptor Fund	\$0		-			To be included with future development phases. Timing is development driven.
General collection system projects									
		Valve & Check Valve rehab or replacement	Reserve for Replacement Fund	\$ 50,000		20,464		29,536	Due to age of valves, replacement may be required.
		Annual Misc. Repairs, Replacements & Line Relocations	Reserve for Replacement Fund	\$ 150,000		111,490		38,510	Repairs are made as problems are found during televising.
		Neighborhood Sewer Projects	Operating Fund	\$ 100,000		-		100,000	Typically one neighborhood project a year.
		Standardize all lift station PLC operation. Crack Sealing at LS.	Operating Fund	\$ 15,000		7,993		7,007	Standardize all duplex lift station control, transducer primary control with float back-up.
Equipment									
		Vehicles	Operating Fund	\$ 30,000		28,993		1,007	Scheduled Replacement of Vehicles
		Laboratory Equipment	Operating Fund			-			Replacement and Upgrades to Lab equipment
		Laboratory Equipment	Reserve for Replacement Fund	\$ 10,000		-		10,000	A new CBOD incubator
		OdorLogs	Reserve for Replacement Fund	\$ 10,000		4,310	4,289	1,400	New OdorLogs for monitoring the progress in the odor
		Washer/Dryer	Operating Fund	\$ 3,000		2,399		601	Used for the washing of uniforms
		Mower Replacement	Operating Fund	\$ 10,000		-		10,000	Replacement of existing mower
	Pd 1/17	Godwin 6" portable pump	Operating Fund	\$ 37,000		34,380		2,620	For use during emergency bypass pumping operations
		Enclosed safety trailer	Operating Fund	\$ 4,000		4,599		(599)	Replace open trailer to provide safety / emergency equipment to readily available.
		Cleaning nozzles for Aquatech	Operating Fund	\$ 8,000		5,760		2,240	Specialty nozzles will improve the cleaning process.
		Vega radar level control units	Operating Fund	\$ 8,000		1,456		6,544	5 units to replace floats at stations. Equipment is currently be evaluated at LS 2.
		Seal coat asphalt at 18 lift stations as identified during inspections.	Operating Fund	\$ 12,000		-		12,000	Last maintenance on lift station asphalt, 2011. routine maintenance.
	PO Feb 2017	Outfit Collections vehicles with 2-Way radios.	Operating Fund	\$ 5,000		6,651		(1,651)	Emergency management plan, daily productivity.
Administration Projects									
		Copier	Operating Fund			-			Replacement of copier
			Totals	\$ 11,768,909	1,343,256	5,820,803	1,210,346	2,108,550	
			Operating Fund	\$ 7,883,102	\$ 1,340,380	\$ 2,068,701			
			Reserve for Replacement Fund	\$ 339,807	\$ -	\$ 241,166			
			Plant Expansion Fund	\$ 300,000	\$ -	\$ 45,303			
			Interceptor Fund	\$ 3,246,000	\$ 2,876	\$ 3,465,633			
			Total	\$ 11,768,909	\$ 1,343,256	\$ 5,820,803			



MEMORANDUM

To: B&F Committee
From: Andrew Williams
Date: September 15, 2017
Subject: IT Security Training

Since February 2017 the District has been using KnowBe4, an integrated platform for awareness training combined with simulated phishing attacks. There are weekly automated simulated phishing attacks which use very realistic templates. An example of a phishing email is shown in the following pages along with the screen that is displayed if an employee clicks on a phishing email.

We have completed the following training modules. These modules include additional information such as the attached fact sheets that can be printed and displayed.

- Social Engineering
- Creating Strong Passwords
- Creating Strong Passwords
- Safe Web Browsing
- Social Media Best Practices
- Credit Card Security Part 1
- Credit Card Security Part 2
- Handling Sensitive Information Part 1
- Handling Sensitive Information Part 2
- Ransomware
- Danger Zone Exercise
- USB Attack
- Email Spoofin

From: Microsoft Store Support <donotreply@microsoft-store.us>
Reply-to: Microsoft Store Support <donotreply.g35a6.preview-mode@ctrwd.gmail.net-login.com>
Subject: Your shipment is on the way!



Order number: [1532896854](#)
Order date: Yesterday
Need help? [Click Here](#)

- [Surface](#)
- [Computers](#)
- [Windows Phone](#)
- [Xbox](#)
- [Windows](#)
- [Office](#)

Watch the mail!

Hi there,

Good news! Your order has shipped. You should now see the **\$2,153.33** charge reflected in your account.

You can expect a delivery via Microsoft's Preferred Carrier with tracking number: [1ZY549VDWEFAQWD54670](#)

It may take up to 24 hours before your tracking and shipping information is reflected on our website, so don't worry if you don't see it right away.

[Track My Package](#)

If you ordered multiple products, they may ship separately. If that's the case, you'll get another email like this one for each shipment. Thanks again! Looking forward to getting this out to you.

Order number:
[1532896854](#)

Order date:
Yesterday

Ship to:
Andrew Williams
Pohjoisesplanadi 152-154
00170 Helsinki
Finland
drew.williams@ctrwd.org

Bill to:
Andrew Williams
Pohjoisesplanadi 152-154
00170 Helsinki
Finland
drew.williams@ctrwd.org

Payment:
MC
*****8546

Products shipped in this order



Biometric_Reader

Qty shipped: 1



[Like us on Facebook](#)



[Follow us on Twitter](#)



[Sign up for email](#)



[Visit your local store](#)

Click [here](#) to look up your order.

Additional Questions?

View our [help pages](#)

Read our [return policy](#)

Microsoft respects your privacy. Please view our online [Privacy Statement](#). To set your contact preferences for other Microsoft communications, see the communications preferences section of the [Microsoft Privacy Statement](#).

Oops! You clicked on a simulated phishing test.

Remember these three Rules to Stay Safe Online.

Rule Number One:

- Stop, Look, Think!
- Use that delete key

Rule Number Two:

- Do I spot a Red Flag?
- Verify suspicious email with the sender via a different medium.

Rule Number Three:

- "When in doubt, throw it out." There are a thousand ways that internet criminals will try to scam you, and only one way to stay safe: Stay alert as YOU are the last line of defense!



Please Note: This message came from KnowBe4, Inc. and not from the company whose name is mentioned in the body of the email message, as the company has no association with KnowBe4, Inc. and does not endorse the services of KnowBe4, Inc. The purpose of this message is to demonstrate how phishing attacks can come in emails that deceptively appear to be from reputable companies.

Social Engineering Red Flags



FROM

- I don't recognize the sender's email address as someone **I ordinarily communicate with**.
- This email is from **someone outside my organization and it's not related to my job responsibilities**.
- This email was sent from **someone inside the organization** or from a customer, vendor, or partner and is **very unusual or out of character**.
- Is the sender's email address from a **suspicious domain** (like micorsoft-support.com)?
- **I don't know the sender personally** and they **were not vouched for** by someone I trust.
- **I don't have a business relationship** nor any past communications with the sender.
- This is an **unexpected or unusual email** with an **embedded hyperlink or an attachment** from someone I haven't communicated with recently.



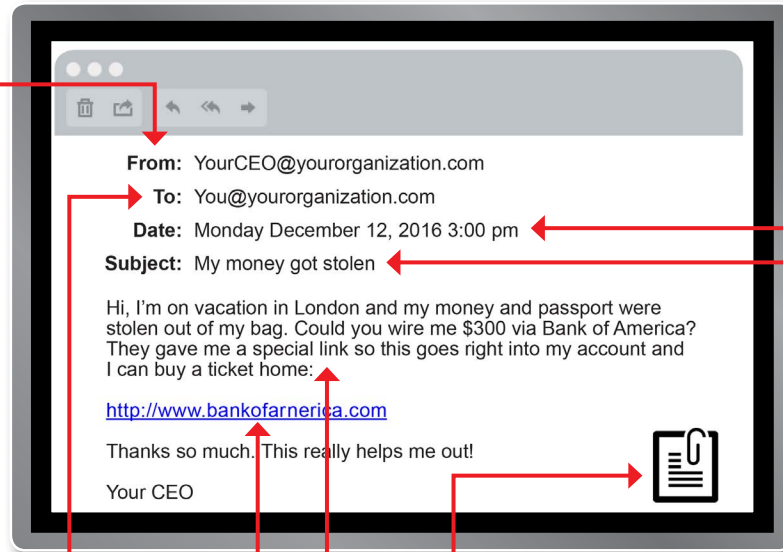
TO

- I was cc'd on an email sent to one or more people, but **I don't personally know** the other people it was sent to.
- I received an email that was also sent to an **unusual mix of people**. For instance, it might be sent to a random group of people at my organization whose last names start with the same letter, or a whole list of unrelated addresses.



HYPERLINKS

- I hover my mouse over a hyperlink that's displayed in the email message, but the **link-to address is for a different website**. (This is a **big** red flag.)
- I received an email that only has **long hyperlinks with no further information**, and the rest of the email is completely blank.
- I received an email with a **hyperlink that is a misspelling** of a known web site. For instance, www.bankofarnerica.com — the "m" is really two characters — "r" and "n."



DATE

- Did I receive an email that I normally would get during regular business hours, but it was **sent at an unusual time** like 3 a.m.?



SUBJECT

- Did I get an email with a subject line that is **irrelevant** or **does not match** the message content?
- Is the email message a reply to something **I never sent or requested**?




ATTACHMENTS


- The sender included an email attachment that **I was not expecting** or that **makes no sense** in relation to the email message. (This sender doesn't ordinarily send me this type of attachment.)
- I see an attachment with a possibly **dangerous file type**. The only file type that is **always safe to click on is a .txt** file.





CONTENT

- Is the sender asking me to click on a link or open an attachment to **avoid a negative consequence** or to **gain something of value**?
- Is the email **out of the ordinary**, or does it have **bad grammar** or **spelling errors**?
- Is the sender asking me to click a link or open up an attachment that **seems odd** or **illogical**?
- Do I have an **uncomfortable gut feeling** about the sender's request to open an attachment or click a link?
- Is the email asking me to look at a **compromising or embarrassing picture** of myself or someone I know?

 **DO NOT** open any email attachments that end with: .exe, .scr, .bat, .com, or other executable files you do not recognize.

 **DO NOT** ever click embedded links in messages without hovering your mouse over them first to check the URL.


 **DO NOT** "unsubscribe" - it is easier to delete the e-mail than to deal with the security risks.

 **DO NOT** respond or reply to spam in any way. Use the delete button.


KnowBe4
Human error. Conquered.




Email Security Best Practices

 **ALWAYS** check the email 'From' field to validate the sender. This 'From' address may be spoofed.

 **ALWAYS** report all suspicious emails to your Information Technology help desk.

 **ALWAYS** check for so-called 'double-extended' scam attachments. A text file named 'safe.txt' is safe, but a file called 'safe.txt.exe' is not.

 **ALWAYS** note that www.microsoft.com and www.support.microsoft.com are two different domains. (and only the first is real)