

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

OUR MISSION

Protect, enhance, and develop Calaveras County's water resources and watersheds to provide safe, reliable, and cost-effective services to our communities.

2021-2026 Strategic Plan, Adopted April 28, 2021, and can be viewed at this [link](#)

Committee Meeting
Tuesday September 17, 2024
1:00 p.m.

Calaveras County Water District
120 Toma Court
San Andreas, California 95249

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at 209-754-3028. Notification in advance of the meeting will enable CCWD to make reasonable arrangements to ensure accessibility to this meeting. Any documents related to agenda items that are made available to the Board before or at the meeting shall be available for review by the public at 120 Toma Court, San Andreas, CA 95249.

District Board Meetings are open to in-person attendance by the public and are conducted virtually. The public may participate in the District's Board meeting with the link below. Members of the public who participate in the meeting via teleconference or web conference will be given the opportunity to speak and address the Board, and their comments will be included in the recording of the meeting.

While the District makes efforts to facilitate remote participation, please be aware that remote Teams involvement is offered solely for convenience. In the event of a technological malfunction, the Board can only guarantee the receipt of live comments through in-person attendance. The Board retains the right to proceed with the meeting without remote access in case of a malfunction.

Microsoft Teams meeting

Join on your computer, mobile app or room device

[Click here to join the meeting](#)

Meeting ID: 239 740 414 055

Passcode: VrDH27

[Download Teams](#) | [Join on the web](#)

Or call in (audio only)

[+1 323-647-8603,,528279294#](#) United States

Phone Conference ID: 528 279 294#

COMMITTEE MEMBERS

Cindy Secada, Director

Bertha Underhill, Director

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **PUBLIC COMMENT:** Comments limited to three minutes per person.

2. **APPROVAL OF MINUTES:** For the meeting of May 23, 2024 & August 20, 2024.

3. **NEW BUSINESS**
 - 3a Report on the Monthly Financial Reports for August 2024 (Pre-Audit)
(Jeffrey Meyer, Director of Administrative Services)

 - 3b Discussion Regarding Tyler Conversion and Chart of Accounts
(Jeffrey Meyer, Director of Administrative Services and Kelly Richards, Business Services Manager)

 - 3c* IT Update Presentation
(Dylan Smith, Information Systems Administrator)

4. **DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS**

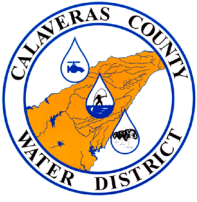
5. **GENERAL MANAGER COMMENTS**

6. **DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS**

7. **NEXT COMMITTEE MEETING**

Tuesday October 15, 2024, at 1:00 p.m.

8. **ADJOURNMENT**



**CALAVERAS COUNTY WATER DISTRICT
FINANCE COMMITTEE MEETING**

**MINUTES
May 23, 2024**

The following Committee Members were present:

Cindy Secada	Director
Bertha Underhill	Director

Staff Present:

Michael Minkler*	General Manager
Jeffrey Meyer	Director of Administrative Services
Rebecca Hitchcock*	Clerk to the Board
Kelly Richards	Business Services Manager
Kylie Muetterties	Accountant I
Michael Bear	Accountant II
Kelly Gerkenmeyer*	External Affairs Manager
Stacey Lollar*	Human Resources Manager
Kate Jesus*	Human Resources Technician
Jared Gravette*	Construction Inspector Supervisor
Pat Burkhardt*	Construction and Maintenance Manager
Haley Airola*	Engineering Coordinator
Kevin Williams*	Senior Civil Engineer
Damon Wyckoff	Director of Operations
John Coleman	Water Resources Manager
Mark Rincon-Ibarra*	District Engineer
Quentin Smith*	Information Systems Tech
Bana Rousan-Gerdese*	Water Resources Specialist

Public Present:

Scott Nelson*
Francisco De La Cruz*
Michael Rogers*
Mike Castro

*Attended Virtually

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 1:01 p.m., the Pledge of Allegiance was led by Director Secada.

1. **PUBLIC COMMENT:** Public Comment was given by Francisco De La Cruz.
2. **APPROVAL OF MINUTES:** Director Secada moved to approve the Minutes for the meeting of April 16, 2024, and Director Underhill seconded.

3. **NEW BUSINESS**

- 3a Report on the Monthly Financial Reports for April 2024
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented the Monthly Financial Reports and responded to questions from the committee.

PUBLIC COMMENT: No public comment was heard.

- 3b Discussion/Direction Regarding the Annual Standby Assessments – Indian Rock Vineyards, West Point, Ebbetts Pass, Jenny Lind, Copper Cove and Saddle Creek Service Areas
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Director Secada motioned, and Director Underhill seconded the motion to present the standby assessments to the full Board.

PUBLIC COMMENT: Public Comment was given by Francisco De La Cruz.

- 3c Discussion/Direction Regarding the Fiscal Year 2024-25 Draft Operating Budget
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented a draft of the FY 2024-25 Operating Budget. Director Secada commented on the revised fund structure. Director Underhill commented on the Hydroelectric fund.

PUBLIC COMMENT: Public Comment was given by Michael Rogers, Francisco De La Cruz and Mike Castro.

4. **DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS:**

Mr. Meyer thanked everyone who worked on the budget.

5. **GENERAL MANAGER COMMENTS**

Mr. Minkler thanked everyone who worked on the budget.

6. **DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS**

Director Secada thanked everyone who worked on the budget.

Director Underhill thanked everyone who worked on the budget.

7. **NEXT COMMITTEE MEETING**

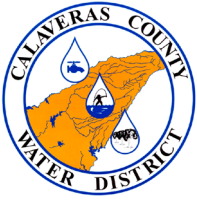
Tuesday September 17, 2024, at 1:00 p.m.

8. **ADJOURNMENT**

With no further business, the meeting was adjourned at 4:11 p.m.

Respectfully Submitted,

Michael Bear
Accountant II



**CALAVERAS COUNTY WATER DISTRICT
FINANCE COMMITTEE MEETING**

**MINUTES
August 20, 2024**

The following Committee Members were present:

Russ Thomas	President
Bertha Underhill	Director

Staff Present:

Jeffrey Meyer	Director of Administrative Services
Rebecca Hitchcock*	Clerk to the Board
Kelly Richards	Business Services Manager
Kylie Muetterties	Accountant I
Michael Bear	Accountant II
Pat Burkhardt*	Construction and Maintenance Manager
Haley Airola*	Engineering Coordinator
Damon Wyckoff	Director of Operations
Juan Maya*	Associate Civil Engineer
Tiffany Burk*	Administrative Technician Senior
John Coleman	Water Resources Manager
Mark Rincon-Ibarra*	District Engineer
Quentin Smith*	Information Systems Tech
Bana Rousan-Gerdese*	Water Resources Specialist

Public Present:

Patrick Roy*
Francisco De La Cruz*
Michael Rogers*

*Attended Virtually

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 1:00 p.m., the Pledge of Allegiance was led by President Thomas.

- PUBLIC COMMENT:** Public Comment was given by Francisco De La Cruz.
- APPROVAL OF MINUTES:** President Thomas postponed the approval of the Minutes for the meeting of May 23, 2024, since he was not in attendance at that meeting.

3. NEW BUSINESS

- 3a Report on the Monthly Financial Reports for June 2024 (Pre-Audit)
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented the Monthly Financial Reports and responded to questions from the committee.

PUBLIC COMMENT: No public comment was heard.

- 3b Report on the FY 2023-24 Fourth Quarter Investment Activities
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented the Fourth Quarter Investment Activities and responded to questions from the committee.

PUBLIC COMMENT: No public comment was heard.

- 3c Discussion/Direction Regarding Placing the Sewer Bill on County Tax Rolls
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer discussed placing the Sewer Bills on the County Tax Rolls.

PUBLIC COMMENT: Public Comment was given by Michael Rogers, and Patrick Roy.

- 3d Discussion/Direction Regarding the District's Retiree Health Trust Fund and Investment Strategies
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer discussed placing the Sewer Bills on the County Tax Rolls.

PUBLIC COMMENT: Public Comment was given by Michael Rogers, and Patrick Roy.

- 3e Tyler Implementation Update
(Kelly Richards, Business Services Manager)

DISCUSSION: Kelly Richards presented the Tyler Implementation Update

PUBLIC COMMENT: Public Comment was given by Michael Rogers, and Francisco De La Cruz.

4. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS:

Mr. Meyer commented that the Audit is ongoing.

5. GENERAL MANAGER COMMENTS

N/A

6. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

7. NEXT COMMITTEE MEETING

Tuesday September 17, 2024, at 1:00 p.m.

8. ADJOURNMENT

With no further business, the meeting was adjourned at 4:10 p.m.

Respectfully Submitted,

Michael Bear
Accountant II

3 a

A G E N D A
I T E M

3 a

August 2024 Budget Status Report (Pre-Audit)

The Budget Status Report represents a standard of analysis to identify material issues with the understanding that line-item variances are normal, and the areas of concern are isolated to **Account Types** that are at least 5% over or under the benchmark. These amounts are subject to change pending the district's annual audit.

The following charts analyze the trends related to this fiscal year's revenues and operating expenses. The prior two years are presented as the Full fiscal year and the current year is presented as Actuals through the Period month. The comparison of Year-to-Date activity versus budget further identifies if there are any impending issues.

District Operating Revenues (Water & Sewer Funds)

Operating Account Revenue Summary			Period			Benchmark		
Account Type	Fiscal Year	2023	2024	2025	FY 24-25 OP Budget	Remaining Balance	17% Of Budget	
W01-Sales & Charges		14,531,657	16,819,602	3,330,207	25,542,100	22,211,893	13.04%	
41000-Water/Sewer Sales/Resid		14,296,874	16,634,340	3,301,571	25,240,800	21,939,229	13.08%	
41100-Irrigation Water Sales		12,675	(1,498)	-	13,500	13,500	0.00%	
41200-Water Sales-Fire Hydrant		185,304	145,188	21,298	178,900	157,602	11.90%	
44100-Account Establishment Fees		33,446	37,744	6,542	37,900	31,358	17.26%	
44110-Delinquent Account Charge		1,814	3,829	796	71,000	70,204	1.12%	
44115-County Recording Fees		84	-	-	-	-	0.00%	
44120-Termination of Services		1,460	-	-	-	-	0.00%	
W02-Water/Sewer Fees		53,900	31,169	5,685	26,700	21,016	21.29%	
44300-Install Water Meter		36,096	27,914	4,685	26,700	22,016	17.54%	
48100-Concept Approval Fees		17,804	3,255	1,000	-	(1,000)	0.00%	
W03-Misc. Operating Revenue		272,586	383,182	101,701	363,700	261,999	27.96%	
42000-Inspection Fees		627	508	233	3,700	3,467	6.30%	
44200-Backflow Certification Testing		2,933	2,611	-	3,500	3,500	0.00%	
44500-Repair Labor/Materials		12,265	2,144	2,017	5,000	2,983	40.35%	
44510-Reimbursable Expense		93,006	130,296	37,198	118,000	80,802	31.52%	
44900-Other Water/Sewer Charges		19	50	100	-	(100)	0.00%	
48190-Miscellaneous Operating Rev		120,800	224,173	58,567	219,500	160,933	26.68%	
54610-Miscellaneous Income		42,936	23,400	3,586	14,000	10,414	25.61%	
X01-Property Tax/Assmt Rev		3,500,941	3,756,619		3,806,031	3,806,031	0.00%	
52100-Property Taxes		3,471,513	3,726,441		3,806,031	3,806,031	0.00%	
53100-HOPTR		29,428	30,179		-	-	0.00%	
X02-Grant Revenue		812,782	362,785		393,100	393,100	0.00%	
54510-Grant Revenue/Federal Agencies		650,226	184,955		393,100	393,100	0.00%	
54520-Grant Revenue/State Agencies		162,556	29,610		-	-	0.00%	
54530-Grant Revenues/Other Agencies		-	148,220		-	-	0.00%	
X03-Interest Income		305,624	749,972	3,184	19,200	16,016	16.59%	
51100-Interest Income/CCWD Invest		16,104	27,479	3,184	19,200	16,016	16.59%	
51700-Net Mark to Market Value		289,520	722,493		-	-	0.00%	
X05-Power Sales		975,223	1,052,063	159,376	1,003,400	844,024	15.88%	
54300-Power Sales-North Fork		730,195	783,683	125,036	819,600	694,564	15.26%	
54400-Power Sales-New Hogan		245,028	268,380	34,340	183,800	149,460	18.68%	
X06-Other Revenue		1,048,453	620,966	239,034	959,821	720,787	24.90%	
48130-Rental Revenue		14,395	14,569		83,000	83,000	0.00%	
51600-Gain/(Loss) on Sale of Assets		30,925	-		-	-	0.00%	
52420-Standby Fees		126,230	125,550		131,000	131,000	0.00%	
54600-Other Non-Op Revenue		-	65,082		-	-	0.00%	
54600-Other Non-Operating Revenue		618,602	415,765	239,034	745,821	506,787	32.05%	
54700-Contributed Capital Revenue		258,301	-		-	-	0.00%	
X30-Transfers In		6,218,257	2,242,624		3,779,830	3,779,830	0.00%	
59100-Transfers In From Funds		6,202,909	2,229,709		3,779,830	3,779,830	0.00%	
59520-Loan Repay-Interfund Interest		15,348	12,915		-	-	0.00%	
X08-Lease		103,749			-	-	0.00%	
54350-Lease Revenue		100,945			-	-	0.00%	
51350-Lease Interest Revenue		2,804			-	-	0.00%	
Grand Total		27,823,172	26,018,982	3,839,186	35,893,882	32,054,696	10.70%	

Analysis of District Revenues identifies the following accounts to note:

Water Sales & Charges

44110-Delinquent Account Charge	1,814	3,829	796	71,000	70,204	1.12%
---------------------------------	-------	-------	-----	--------	--------	-------

44110 Reminder notices are set to resume in the near future. Staff will monitor the effectiveness of reminders prior to deciding to reinstate the fees.

Miscellaneous Operating Revenue

42000-Inspection Fees	627	508	233	3,700	3,467	6.30%
44500-Repair Labor/Materials	12,265	2,144	2,017	5,000	2,983	40.35%
44510-Reimbursable Expense	93,006	130,296	37,198	118,000	80,802	31.52%
48190-Miscellaneous Operating Rev	120,800	224,173	58,567	184,380	125,813	31.76%
54610-Miscellaneous Income	42,936	23,400	3,586	14,000	10,414	25.61%

42000 Inspection Fees are coming in lower than budgeted.

44500 Repair Labor/Materials is customer driven, as necessary.

44510 Reimbursable Expenses are coming in higher than anticipated.

48190 Miscellaneous Operating Revenue includes the Credit Card and Tyler Convenience Fees collected. This helps offset the expense account "Third Party Payment Processing (below)," 61485 in Department 59. There are no customer fees collected through the lockbox payment service.

X06-Other Revenue

54600-Other Non-Operating Revenue	618,602	415,765	239,034	745,821	506,787	32.05%
-----------------------------------	---------	---------	---------	---------	---------	--------

54600 Other Non-Operating Revenue from Dam Fees are received early in the FY and should meet budget by end of year.

Non-Operating Fund Revenue (all funds except Water & Sewer Operating)

Operating Account Revenue Summary		Period		
		2		
Account	Fiscal Year			
Type		2023	2024	2025
W01-Sales & Charges		4,606,691	4,057,763	906,404
41010-Capital R&R-Sewer		1,223,555	1,059,341	333,332
41010-Capital R&R-Water		3,374,086	3,007,095	573,072
41300-Water Sales Slurry Line		9,050	(8,673)	-
W03-Misc. Operating Revenue		862	80	
48190-Miscellaneous Operating Rev		862	80	
X01-Property Tax/Assmt Rev		799,720	860,673	
52100-Property Taxes		617,813	662,933	
52200-Assessment Revenue		181,907	197,740	
X02-Grant Revenue		2,822,722	4,690,856	
54510-Grant Revenue/Federal Agencies		934,170	721,198	
54520-Grant Revenue/State Agencies		1,888,552	3,969,658	
X03-Interest Income		1,245,204	1,864,031	274,523
51100-Interest Income/CCWD Invest		1,225,207	1,855,895	274,523
51200-Interest Income/Trusteed Funds		4,247	8,136	
51500-Interest Income-Loans		15,750		
X04-Expansion/Assemt Fees		915,726	547,133	46,328
52410-Expansion Fees		915,726	547,133	46,328
X06-Other Revenue		33,530		
54600-Other Non-Operating Revenue		5,487		
52220-Assessment Revenue - Forclsur		25,000		
54600-Other Non-Operting Revenue		3,043		
X30-Transfers In		14,907,809	29,861,074	3,688,234
59100-Transfer In From Funds		14,819,089	29,772,074	3,688,234
59100-Transfers In From Funds		88,720	89,000	
Grand Total		25,332,264	41,881,609	4,915,488

The above table represents all District revenues received to date in the category of non-operating, such as Capital R&R, CIP, and Expansion Funds. These revenues are often restricted to specific purposes. Please note that the historical/prior years are the FULL year, while the current year ACTUALS reflect the beginning of the year through the current fiscal period. Additionally, we will true up the transfer of capital funding from the water and sewer operating funds to water and sewer Capital R&R.

District Operating Expense Detail

Overall Expenses at the end of August are below the 17% benchmark. Please note that some accounts will track low at the start of the year as invoices are accrued in the prior year. This report is pre-audit, and the amounts are subject to change. See each department for detailed explanations.

Operating Account Expense Summary				Period		2		Benchmark
Prior Years=Full Year, Current Year = Actual to I				Fiscal Year				17%
Account Type	2023	2024	2025	Budget	Balance	Of Budget		
Y01-Sal/Wage/Benefits	10,821,250	11,259,878	1,955,270	13,126,482	11,171,212	14.90%		
60000-Salaries/Wages	6,397,205	6,695,127	1,191,495	7,771,541	6,580,046	15.33%		
60005-Payouts	129,687	208,953		189,600	189,600	0.00%		
60010-On Call Pay	2,850			21,100	21,100	0.00%		
60015-Standby Pay	68,500	13,900	4,300	24,500	20,200	17.55%		
60030-Overtime	406,551	257,347	43,520	215,500	171,980	20.19%		
60035-CTO Payout		119,432	27,979	138,600	110,621	20.19%		
60100-Benefits	2,546,602	2,703,362	473,416	3,203,558	2,730,142	14.78%		
60110-Retirement Expense	709,201	770,016	132,891	864,895	732,004	15.36%		
60115-CalPERS UAL	513,650	443,895	72,089	644,868	572,779	11.18%		
60117-Retiree Health Benefit	47,004	47,845	9,580	52,320	42,740	18.31%		
Y02-Utility Service	2,247,174	2,196,023	155,952	1,971,631	1,815,679	7.91%		
60210-Power	2,033,658	2,004,621	135,496	1,771,210	1,635,714	7.65%		
60220-Water	10,679	8,501	1,715	11,551	9,836	14.84%		
60230-Sewage	47,548	44,123	3,690	43,970	40,280	8.39%		
60240-Telephone Lease Lines	(0)			-	-	0.00%		
60250-Telephone	133,706	115,175	12,876	122,900	110,024	10.48%		
60260-Refuse/Disposal	21,584	23,602	2,176	22,000	19,824	9.89%		
Y03-Materials/Supplies	1,556,347	1,916,408	199,595	1,669,621	1,470,026	11.95%		
60310-Materials and Supplies	183,739	247,846	28,284	200,751	172,467	14.09%		
60311-Herbicide		797		1,500	1,500	0.00%		
60312-Safety Eq Repl consumables	38,980	50,402	3,518	40,800	37,282	8.62%		
60313-Tools	35,530	43,329	4,484	42,300	37,816	10.60%		
60314-Uniforms - New	14,323	21,757	200	22,000	21,800	0.91%		
60316-Materials and Supplies-CalFire	4,635	5,365		18,000	18,000	0.00%		
60320-Safety Materials and Supplies	4,869	4,666	189	42,500	42,311	0.44%		
60325-Lab Supplies Consumables	48,899	91,260	7,953	40,000	32,047	19.88%		
60327-Ozone System Parts	2,374	1,125	1,536	10,000	8,464	15.36%		
60328-UV Parts and Supplies	58,645	68,045		110,000	110,000	0.00%		
60331-Electrical Parts Replacement	73,010	108,935	2,612	70,000	67,388	3.73%		
60332-Leak Repair Supplies	166,552	134,626	2,934	120,000	117,066	2.45%		
60333-Road Repair Materials	32,177	29,394	3,071	31,251	28,180	9.83%		
60334-SCADA Radio Supplies	14,861	5,348	59	52,059	52,000	0.11%		
60335-Septic Tanks - New and Repairs	8,113	18,242		12,000	12,000	0.00%		
60338-Meters New Conn and Repl	4,322	34,012	85	10,000	9,915	0.85%		
60350-Aerator/Compressor etc repair	15,616	23,764	3,529	18,000	14,471	19.61%		
60353-Computers/peripherals	761	3,575		-	-	0.00%		
60354-Control Sys/Pressure Transducer	5,205	1,581		9,000	9,000	0.00%		
60355-Headworks/Solids Removal Rep.	22,997	29,001	1,246	21,660	20,414	5.75%		
60356-HVAC	10,520	31,956	279	15,500	15,221	1.80%		
60357-Mixers	10,883	3,936		25,000	25,000	0.00%		
60358-Monitor Wells Repair		1,147		5,000	5,000	0.00%		
60359-Pumps/Motors Repair	79,701	360,361	562	140,000	139,438	0.40%		
60360-Solids Handling Equip Repair	87	3,693		5,000	5,000	0.00%		
60390-Admin. Technologies/Comm.	91,932	48,385	8,843	107,300	98,457	8.24%		
60395-Chemicals	627,615	543,857	130,210	500,000	369,790	26.04%		

District Operating Expense Detail

Operating Account Expense Summary			Period		2		Benchmark	
Prior Years=Full Year, Current Year = Actual to I			Fiscal Year			Current	Remaining	17%
Account Type	2023	2024	2025	Budget	Balance	Of Budget		
Y04-Outside Services	864,442	963,517	108,485	1,225,741	1,117,256	8.85%		
60400-Outside Services	91,864	99,843	4,529	135,238	130,709	3.35%		
60401-Fire Ext. Testing Cust. Base	2,000	2,000		2,200	2,200	0.00%		
60402-Spraying - Weeds & Insects	28,812	33,685	2,964	42,751	39,787	6.93%		
60403-Snow Removal	22,000	1,125		7,200	7,200	0.00%		
60404-Uniform Laundry	26,726	36,648	3,157	23,737	20,580	13.30%		
60405-Fire Hydrant Maintenance	26,564	17,725		56,625	56,625	0.00%		
60410-Service Maintenance Contracts	86,486	159,078	589	147,588	146,999	0.40%		
60412-Groundwater Monitoring	38,968	37,070		45,000	45,000	0.00%		
60413-Instrumentation Tech	3,916	4,496		8,500	8,500	0.00%		
60414-Ozone System PM		3,260	1,367	7,000	5,633	19.53%		
60415-Backflow Device Testing	1,925	2,656		4,000	4,000	0.00%		
60416-SCADA Consulting (A-Teem)	6,682	3,542		10,000	10,000	0.00%		
60417-Hauling / Dig / Crane	475	2,090		5,000	5,000	0.00%		
60419-Pave / Seal / Asphalt Repair	55,596	48,114	25,400	75,000	49,600	33.87%		
60420-Drug and Alcohol Testing	5,189	3,588	170	4,000	3,830	4.25%		
60423-Telemetry / Radio	763			-	-	0.00%		
60424-Septic Hauling	49,345	45,053	1,875	50,000	48,125	3.75%		
60424-Sludge Pumping	1			-	-	0.00%		
60425-Tank Cleaning	11,800	28,960		64,730	64,730	0.00%		
60426-Building Repairs	1,435	11,797	13	35,000	34,987	0.04%		
60427-UV System PM	639	6,232		10,000	10,000	0.00%		
60429-Recruiting	31,574	28,555	440	29,751	29,311	1.48%		
60430-Claims/Damages	7,722	6,874	269	5,000	4,731	5.37%		
60431-Computer Lic Maint Contracts	112,778	187,280	46,739	283,001	236,262	16.52%		
60440-Janitorial Services	23,220	22,242	2,675	24,420	21,745	10.95%		
60470-Laboratory Services	176,515	164,705	17,687	145,000	127,313	12.20%		
60480-Rental (Non Vehicle and Equip)	51,446	6,900	610	5,000	4,390	12.20%		
Y05-Professional Services	572,882	599,253	17,303	1,539,840	1,522,537	1.12%		
60510-Accounting/Auditing	39,400	45,600		44,800	44,800	0.00%		
60541-Advertising/Publicity	1,824	2,433		3,500	3,500	0.00%		
60590-Professional Services	531,657	551,220	17,303	1,491,540	1,474,237	1.16%		
Y06-Vehicle/Equipment	587,844	583,592	56,172	563,151	506,979	9.97%		
60610-Operating Exp Gas and Oil	374,709	374,015	32,052	360,151	328,099	8.90%		
60620-Repair Exp/Parts and Repairs	115,941	192,443	12,616	135,000	122,384	9.34%		
60625-Fuel/Repair - Generators	9,069	15,182	11,505	20,000	8,495	57.52%		
60650-Rental Exp Vehicles and Equip	17,086	1,952		11,500	11,500	0.00%		
60660-Vehicle Lease & Maintenance	32,351	0		36,500	36,500	0.00%		
60665-Capital Lease Interest	38,688			-	-	0.00%		
Y07-Office Expenses	169,043	175,830	18,588	216,228	197,640	8.60%		
60700-Forms and Supplies	1,896	2,545	21	2,951	2,930	0.71%		
60710-Permits and Licenses	26,036	21,290	1,058	48,051	46,993	2.20%		
60720-Postage	7,564	13,225	1,153	6,500	5,347	17.73%		
60730-Publications/Subscriptions	2,163	2,124	13	14,451	14,438	0.09%		
60732-Memberships and Dues	131,385	136,600	16,342	142,075	125,733	11.50%		
60760-Recording/Title Reports		46		1,700	1,700	0.00%		
60780-Printing				500	500	0.00%		
Y08-Travel/Training	108,465	72,948	8,083	121,453	113,370	6.66%		
60810-Training Conf and Travel	108,042	71,915	7,714	118,951	111,237	6.48%		
60820-Other Travel Costs	423	1,033	369	2,502	2,133	14.76%		
Y10-Purchased Water	423,460	992	0	20,000	20,000	0.00%		
61100-New Hogan OM Payment	423,460	992	0	20,000	20,000	0.00%		
61101-Purchased Water	0			-	-	0.00%		
Y11-Retired Employee	737,017	759,247	147,073	902,000	754,927	16.31%		
61200-Retired Employee Costs	737,017	759,247	147,073	902,000	754,927	16.31%		
Y12-Bad Debts	98,389	78,912	13,790	54,000	40,210	25.54%		
61310-Bad Debt Expense	98,389	78,912	13,790	54,000	40,210	25.54%		

District Operating Expense Detail

Operating Account Expense Summary		Period			2		Benchmark
Prior Years=Full Year, Current Year = Actual to I		Fiscal Year			Current	Remaining	17%
Account Type	2023	2024	2025	Budget	Balance	Of Budget	
Y13-Misc Op Expenses	1,634,658	1,800,116	351,161	2,311,809	1,960,648		15.19%
61150-New Hogan Op/Maint Expense	0	0		474,000	474,000		0.00%
61315-Rate Assistance Program	44,448	41,288	7,438	60,000	52,562		12.40%
61409-Unemployment Claims	18,760	33,569		36,000	36,000		0.00%
61410-Insurance	315,059	370,736	49,952	331,025	281,073		15.09%
61420-State Water and Sewer Fees	267,282	307,891	1,400	300,000	298,600		0.47%
61430-Federal Dam and Admin Fees	620,545	612,098	269,111	702,000	432,889		38.33%
61435-State/Federal/County Fees	135,003	109,982		112,184	112,184		0.00%
61450-Mandated Plans		2,087		-	-		0.00%
61455-Water Conservation	7,789	1,170		4,000	4,000		0.00%
61485-Third Party Payment Processing	225,773	321,200	23,261	292,600	269,339		7.95%
61490-Misc Operating Expense		94		-	-		0.00%
Y14-Amort/Depr	4,850,997			-	-		0.00%
64230-Depreciation Expense	4,850,997			-	-		0.00%
Y15-Director Costs	144,979	136,198	20,379	176,703	156,324		11.53%
60000-Salaries/Wages	30,840	34,192	5,040	43,200	38,160		11.67%
60100-Benefits	87,774	82,717	14,252	107,352	93,100		13.28%
60310-Materials and Supplies	483	735	67	3,751	3,684		1.78%
60810-Training Conf and Travel	20,927	13,543	295	17,500	17,205		1.69%
60820-Other Travel Costs	4,955	5,010	725	4,900	4,175		14.79%
Y16-Legal	310,160	269,994	6,653	340,000	333,347		1.96%
60505-Outside Legal Fees	310,160	269,994	6,653	340,000	333,347		1.96%
Y202-Debt Repayment	1,230,961	1,158,432	726,923	3,574,625	2,847,702		20.34%
72120-Interest Exp PERS UAL Loan	149,705	138,954	67,097	131,422	64,325		51.05%
72200-Interest Exp-USDA AMI Loan				-	-		0.00%
72210-Interest Exp - USDA AMI AMR	52,714	59,726		-	-		0.00%
72220-Interest Exp-USDA AMI Loan				82,145	82,145		0.00%
72310-Interest Exp - Vac Con Truck	8,660	5,805	1,116	1,878	762		59.45%
72350-Interest Exp-USDA EP Reach 3A	53,430	52,344		51,234	51,234		0.00%
72400-Interest Exp-Water Fund Loan	15,348	12,915		10,433	10,433		0.00%
72500-Interest Exp New Hogan Loan	6,551	4,065		2,198	2,198		0.00%
72600-Interest Exp OP HQ	15,750			-	-		0.00%
72700-Interest Exp-VacCon Truck	6,318	(392)	230	1,376	1,146		16.75%
72850-Interest Exp-Water CIP Loan 22	573,813	550,205	267,614	535,227	267,614		50.00%
72860-Interest Exp-Sewer CIP Loan 22	348,670	334,812	162,960	325,920	162,960		50.00%
72900-Interest Exp-Water Rev Loan	0			-	-		0.00%
73120-Principal-PERS UAL Loan 03/36	-	-	167,000	338,000	171,000		49.41%
73210-Principal - USDA AMI AMR	-	-		91,000	91,000		0.00%
73310-Principal - Vac Con Truck	(0)	(0)	29,867	122,057	92,190		24.47%
73350-Principal-USDA Reach 3A 09/55	-	-		49,900	49,900		0.00%
73400-Principal-Water Fnd Ln 07/27	0	(0)		481,567	481,567		0.00%
73500-Principal-New Hogan 06/25	1	1		48,837	48,837		0.00%
73600-Principal-OP HQ 06/28	0			-	-		0.00%
73700-Principal-VacCon 08/24	0	(0)	31,039	92,431	61,392		33.58%
73850-Principal-Water CIP Loan 2022		-		782,000	782,000		0.00%
73850-Principal-Water CIP Loan 22	-	-		-	-		0.00%
73860-Principal-Sewer CIP Loan 22	-	-		427,000	427,000		0.00%
73900-Principal-Water Rev Loan	-	-		-	-		0.00%
Y203-Capital Equipment	418,334	804,250	69,508	1,626,311	1,556,803		4.27%
75110-Vehicles Capital Lease	219,397	378,701	69,508	645,211	575,703		10.77%
75200-Equipment Purchased	282,707	348,688		330,500	330,500		0.00%
75300-Materials - Capital Outlay	83,355	76,860		620,600	620,600		0.00%
75300-Materials - Projects	9,198			30,000	30,000		0.00%
75400-Outside Svcs - Capital Outlay	43,073			-	-		0.00%
76000-Contra Cap Outlay-Lease Veh	(219,396)			-	-		0.00%
Y204-Misc Non Operating	54,175	21,845	16	18,100	18,084		0.09%
60715-Late Fees and Other Penalties	5,635	2,775	16	-	(16)		0.00%
78100-Investment Agent Fees	0			-	-		0.00%
78200-Calaveras County Fees	205			5,000	5,000		0.00%
78210-LAFCO Contribution	12,706	12,909		13,100	13,100		0.00%
78700-Construction Contracts	29,250			-	-		0.00%
78990-Misc Non-Operating Costs	6,379	6,161		-	-		0.00%
Y230-Transfers Out	2,146,409	1,316,961		-	-		0.00%
79100-Transfers Out	2,146,409	1,316,961		5,440,000	5,440,000		0.00%
Grand Total	28,976,984	24,114,394	3,854,951	34,897,695	31,042,744		11.05%

DEPARTMENTAL EXPENSE REPORTS

Dept 50 – Non-Departmental

Operating Account Expense Summary				Period 2		Benchmark
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		17%
Account Type	2023	2024	2025	Current Budget	Remaining Balance	Of Budget
Y01-Sal/Wage/Benefits		265,813	33,032	396,388	363,356	8.33%
Y02-Utility Service	37,669	31,496	3,090	43,910	40,820	7.04%
Y03-Materials/Supplies	40,757	40,956	3,788	61,800	58,012	6.13%
Y04-Outside Services	71,921	81,738	21,720	135,863	114,143	15.99%
Y05-Professional Services	1,393	2,725		-	-	0.00%
Y11-Retired Employee	737,017	759,247	147,073	902,000	754,927	16.31%
Y13-Misc Op Expenses	315,059	370,736	49,952	331,025	281,073	15.09%
Z02-Debt Repayment	1,230,961	1,158,432	726,923	3,574,625	2,847,702	20.34%
Z03-Capital Equipment	23,677			30,000	30,000	0.00%
Z04-Misc Non Operating	14,924	12,909		13,100	13,100	0.00%
Grand Total	2,473,378	2,724,052	985,578	5,488,711	4,503,133	17.96%

Analysis shows that non-departmental expenses are above the year-to-date benchmark. Insurance came in slightly over budget and debt repayment is a timing issue. Accounts to note are:

Outside Services

60402-Spraying - Weeds & Insects	736	377	194	751	557	25.83%
60431-Computer Lic Maint Contracts		8,500	15,049	49,951	34,902	30.13%

60402 Spraying – Weeds & Insects are often semi-annual expenses, which skews the percent to benchmark.

60431 Computer License Maintenance Contracts are often one-time annual expenses that are paid in the beginning of the fiscal year, which skews the percent to benchmark.

Debt Repayment

72120-Interest Exp PERS UAL Loan	149,705	138,954	67,097	131,422	64,325	51.05%
72310-Interest Exp - Vac Con Truck	8,660	5,805	1,116	1,878	762	59.45%
72850-Interest Exp-Water CIP Loan 22	573,813	550,205	267,614	535,227	267,614	50.00%
72860-Interest Exp-Sewer CIP Loan 22	348,670	334,812	162,960	325,920	162,960	50.00%
73120-Principal-PERS UAL Loan 03/36	-	-	167,000	338,000	171,000	49.41%
73310-Principal - Vac Con Truck	(0)	(0)	29,867	122,057	92,190	24.47%
73700-Principal-VacCon 08/24	0	(0)	31,039	92,431	61,392	33.58%

Most of the loan principal and interest payments are semi-annual, which skews the percent to benchmark. Finance expects these accounts to be on track for the fiscal year.

Dept. 54 - Utility Services Department

Operating Account Expense Summary				Period		2		Benchmark	
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year			Current	Remaining	17%
Account Type	2023	2024	2025	Budget	Balance	Of Budget			
Y01-Sal/Wage/Benefits	7,637,213	7,643,113	1,319,405	8,322,492	7,003,087	15.85%			
Y02-Utility Service	2,209,505	2,164,527	152,862	1,927,721	1,774,859	7.93%			
Y03-Materials/Supplies	1,400,607	1,806,702	185,292	1,472,270	1,286,978	12.59%			
Y04-Outside Services	591,509	568,520	66,565	820,079	753,514	8.12%			
Y05-Professional Services	135,409	93,735	817	80,500	79,683	1.01%			
Y06-Vehicle/Equipment	587,787	583,592	56,172	563,151	506,979	9.97%			
Y07-Office Expenses	40,362	43,969	5,437	70,600	65,163	7.70%			
Y08-Travel/Training	40,251	30,669	3,050	43,500	40,450	7.01%			
Y10-Purchased Water	11,871	992	0	20,000	20,000	0.00%			
Y13-Misc Op Expenses	267,282	307,891	1,400	300,000	298,600	0.47%			
Z03-Capital Equipment	394,657	764,893	69,508	1,195,711	1,126,203	5.81%			
Z04-Misc Non Operating	2,829	1,575	16	-	(16)	0.00%			
Grand Total	13,319,281	14,010,178	1,860,524	14,816,024	12,955,500	12.56%			

This table shows the Utilities Department expenses are below the year-to-date benchmark. Accounts to note are:

Materials/Supplies

60395-Chemicals	627,615	543,857	130,210	500,000	369,790	26.04%
-----------------	---------	---------	---------	---------	---------	--------

60395 Materials/supplies for repairs and maintenance are purchased as needed.

Outside Services

60419-Pave / Seal / Asphalt Repair	55,596	48,114	25,400	75,000	49,600	33.87%
------------------------------------	--------	--------	--------	--------	--------	--------

60419 Pave / Seal / Asphalt Repair is coming in higher than expected. We will monitor these expenditures.

Vehicle/Equipment

60625-Fuel/Repair - Generators	9,069	15,182	11,505	20,000	8,495	57.52%
--------------------------------	-------	--------	--------	--------	-------	--------

60625 Unexpected repairs were required for two generators.

Dept 56 – General Management

Operating Account Expense Summary				Period		2		Benchmark	
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year			Current	Remaining	17%
Account Type	2023	2024	2025	Budget	Balance	Of Budget			
Y01-Sal/Wage/Benefits	692,641	928,886	162,754	1,004,239	841,485	16.21%			
Y03-Materials/Supplies	7,825	33,396	1,565	74,700	73,135	2.10%			
Y04-Outside Services	36,763	32,143	610	34,451	33,841	1.77%			
Y05-Professional Services	120,265	116,010	9,129	167,800	158,671	5.44%			
Y07-Office Expenses	49,953	48,421	11,998	49,727	37,729	24.13%			
Y08-Travel/Training	29,559	21,557	1,763	31,451	29,688	5.61%			
Y13-Misc Op Expenses	18,760	33,569		36,000	36,000	0.00%			
Y16-Legal	131,149	92,556	6,653	120,000	113,347	5.54%			
Grand Total	1,086,915	1,306,538	194,472	1,518,368	1,323,896	12.81%			

Analysis shows that General Management's overall expenses are below the year-to-date benchmark. Accounts to note are:

Office Expenses

60732-Memberships and Dues	48,917	47,001	11,964	47,376	35,412	25.25%
----------------------------	--------	--------	--------	--------	--------	--------

60732 The Memberships and Dues expenditures are generally paid in the beginning of the fiscal year, which skews the percent to benchmark.

Miscellaneous Operating Expenses

60820-Other Travel Costs		665	254	751	497	33.82%
--------------------------	--	-----	-----	-----	-----	--------

60820 Other Travel Costs are coming in slightly higher than anticipated.

Dept 57 – Board of Directors

Operating Account Expense Summary				Period 2		Benchmark
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		17%
Account Type	2023	2024	2025	Current Budget	Remaining Balance	Of Budget
Y15-Director Costs	144,979	136,198	20,379	176,703	156,324	11.53%
60000-Salaries/Wages	30,840	34,192	5,040	43,200	38,160	11.67%
60100-Benefits	87,774	82,717	14,252	107,352	93,100	13.28%
60310-Materials and Supplies	483	735	67	3,751	3,684	1.78%
60810-Training Conf and Travel	20,927	13,543	295	17,500	17,205	1.69%
60820-Other Travel Costs	4,955	5,010	725	4,900	4,175	14.79%
Grand Total	144,979	136,198	20,379	181,703	161,324	11.22%

Analysis shows that the Board of Director's overall expenses are below the year-to-date benchmark. Accounts to note are:

Dept 58 – Engineering

Operating Account Expense Summary				Period 2		Benchmark
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		17%
Account Type	2023	2024	2025	Current Budget	Remaining Balance	Of Budget
Y01-Sal/Wage/Benefits	794,056	944,310	140,795	1,538,924	1,398,129	9.15%
Y03-Materials/Supplies	9,269	12,128		12,800	12,800	0.00%
Y04-Outside Services	1,196	19,409	8,442	32,120	23,678	26.28%
Y05-Professional Services	1,520	10,957	1,479	625,000	623,521	0.24%
Y06-Vehicle/Equipment	57			-	-	0.00%
Y07-Office Expenses	5,652	3,524	-	22,531	22,531	0.00%
Y08-Travel/Training	24,653	7,602	1,204	26,751	25,547	4.50%
Z03-Capital Equipment		6,887		7,500	7,500	0.00%
Z04-Misc Non Operating	29,250			-	-	0.00%
Grand Total	865,654	1,004,818	151,920	2,265,626	2,113,706	6.71%

The table above shows that Engineering's overall expenses are well below the year-to-date benchmark. Accounts to note are:

Salaries/Wages/Benefits

60015-Standby Pay	2,200		300	1,000	700	30.00%
-------------------	-------	--	-----	-------	-----	--------

60015 Standby Pay per MOU policy were higher than budget expectations.

Outside Services

60431-Computer Lic Maint Contracts		19,409	8,442	32,120	23,678	26.28%
------------------------------------	--	--------	-------	--------	--------	--------

60431 Computer License Main Contracts are often one-time annual expenses paid in the beginning of the fiscal year, which skews the percent to benchmark.

Dept 59 – Administrative Services

Operating Account Expense Summary				Period		2		Benchmark	
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year			Current	Remaining	17%
Account Type	2023	2024	2025	Budget	Balance	Of Budget			
Y01-Sal/Wage/Benefits	1,399,164	1,282,090	247,162	1,538,133	1,290,971	16.07%			
Y03-Materials/Supplies	92,438	22,431	8,950	47,051	38,101	19.02%			
Y04-Outside Services	163,052	258,600	11,147	198,528	187,381	5.61%			
Y05-Professional Services	177,679	185,475		215,040	215,040	0.00%			
Y07-Office Expenses	9,359	15,418	1,153	8,741	7,588	13.19%			
Y08-Travel/Training	9,784	10,375	1,695	13,751	12,056	12.33%			
Y12-Bad Debts	98,389	78,912	13,790	54,000	40,210	25.54%			
Y13-Misc Op Expenses	278,010	363,252	30,698	352,600	321,902	8.71%			
Y14-Amort/Depr	4,850,997			-	-	0.00%			
Z03-Capital Equipment		32,469		-	-	0.00%			
Z04-Misc Non Operating	7,171	7,361		-	-	0.00%			
Z30-Transfers Out	2,146,409	1,316,961		-	-	0.00%			
Grand Total	9,232,453	3,573,345	314,595	7,867,844	7,553,250	4.00%			

Analysis shows that Administrative Services are below the year-to-date benchmark. Accounts to note are:

Sal/Wage/Benefits

60117-Retiree Health Benefit	8,015	6,625	1,760	7,800	6,040	22.56%
------------------------------	-------	-------	-------	-------	-------	--------

60117 Retirement Health Benefit is coming in higher than expected and is being evaluated.

Materials/Supplies

60310-Materials and Supplies	380	758	107	251	144	42.54%
------------------------------	-----	-----	-----	-----	-----	--------

60310 Materials and Supplies are purchased as needed.

Bad Debts

61310-Bad Debt Expense	98,389	78,912	13,790	54,000	40,210	25.54%
------------------------	--------	--------	--------	--------	--------	--------

61310 Bad Debt is higher than expected.

Dept 60 – Water Resources

Operating Account Expense Summary				Period		2		Benchmark	
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year			Current	Remaining	17%
Account Type	2023	2024	2025	Budget	Balance	Of Budget			
Y01-Sal/Wage/Benefits	298,176	195,666	52,122	326,306	274,184	15.97%			
Y03-Materials/Supplies	5,451	793		1,000	1,000	0.00%			
Y04-Outside Services		3,108		4,700	4,700	0.00%			
Y05-Professional Services	136,615	190,350	5,879	451,500	445,621	1.30%			
Y07-Office Expenses	63,717	64,498		64,629	64,629	0.00%			
Y08-Travel/Training	4,218	2,745	371	6,000	5,629	6.18%			
Y10-Purchased Water	411,589			-	-	0.00%			
Y13-Misc Op Expenses	755,547	724,668	269,111	1,292,184	1,023,073	20.83%			
Y16-Legal	179,011	177,438		220,000	220,000	0.00%			
Grand Total	1,854,325	1,359,265	327,483	2,759,419	2,431,936	11.87%			

Analysis shows that Water Resources expenses are below the year-to-date benchmark. Accounts to note are:

Misc Operating Expenses

61430-Federal Dam and Admin Fees	620,545	612,098	269,111	702,000	432,889	38.33%
----------------------------------	---------	---------	---------	---------	---------	--------

61435 Federal Dam and Admin Fees are paid early in the year which skews the percentage to benchmark.

CCWD - Fund Cash Balance Report
As of August 31, 2024

Fund	Description	Unaudited	Transactions	Unaudited	Unrestricted	Restricted	Agency
		6/30/2024	FY24-25	8/31/2024	8/31/2024	8/31/2024	8/31/2024
104	Admin Replacement	24,148.77	112.34	24,261.11	-	24,261.11	-
108	Interest Reserve	13,034,090.90	107,311.40	13,141,402.30	-	13,141,402.30	-
120	CIP - Water		(521,052.33)	(521,052.33)	(521,052.33)	-	-
123	CIP Loan - Water	17,393,375.34	(2,010,425.76)	15,382,949.58	-	15,382,949.58	-
125	Capital R&R - Water	5,334,036.65	336,052.84	5,670,089.49	-	5,670,089.49	-
127	USDA RD AMI/AMR	(187,812.99)	(17,554.33)	(205,367.32)	-	(205,367.32)	-
130	CIP - Sewer	-	(709,989.58)	(709,989.58)	(709,989.58)	-	-
133	CIP Loan - Sewer	6,915,993.79	(503,038.35)	6,412,955.44	-	6,412,955.44	-
135	Capital R&R - Sewer	1,906,705.69	719,814.62	2,626,520.31	-	2,626,520.31	-
300	Water Fund	1,990,472.34	(923,401.01)	1,067,071.33	1,067,071.33	-	-
302	Slurry Line	(6,581.17)	11,339.16	4,757.99	-	4,757.99	-
304	Water Expansion Fund - West Point	309,223.17	1,612.51	310,835.68	-	310,835.68	-
354	Water Expansion Fund - Ebbetts Pass	835,034.09	13,934.10	848,968.19	-	848,968.19	-
356	Water Expansion Fund - Sheep Ranch	26,116.18	136.19	26,252.37	-	26,252.37	-
364	Water Expansion Fund - Jenny Lind	643,480.40	96,458.05	739,938.45	-	739,938.45	-
374	Water Expansion Fund - Copper Cove	3,775,634.89	(223,454.40)	3,552,180.49	-	3,552,180.49	-
394	Water Expansion Fund - Wallace	18,686.82	97.45	18,784.27	-	18,784.27	-
400	Hydro Fund		110,329.34	110,329.34	110,329.34	-	-
500	Sewer Fund	(871,366.92)	(412,775.00)	(1,284,141.92)	(1,284,141.92)	-	-
524	Sewer Expansion Fund - Forest Meadows	423,831.51	4,281.84	428,113.35	-	428,113.35	-
526	Sewer Expansion Fund - Big Trees Village	12,377.30	64.55	12,441.85	-	12,441.85	-
534	Sewer Expansion Fund - Vallecito	1,215,667.93	6,339.41	1,222,007.34	-	1,222,007.34	-
536	Sewer Expansion Fund - Six Mile Village	26,852.44	140.03	26,992.47	-	26,992.47	-
544	Sewer Expansion Fund - Arnold	848,387.40	3,873.97	852,261.37	-	852,261.37	-
564	Sewer Expansion Fund - La Contenta	723,095.94	2,618.94	725,714.88	-	725,714.88	-
565	Sewer Expansion Fund - Southworth	287,569.62	1,499.61	289,069.23	-	289,069.23	-
584	Sewer Expansion Fund - Copper Cove	2,463,507.75	(76,740.27)	2,386,767.48	-	2,386,767.48	-
594	Sewer Expansion Fund - Wallace	18,686.82	97.45	18,784.27	-	18,784.27	-
624	Sewer Expansion Fund - West Point	888,600.31	2,340.61	890,940.92	-	890,940.92	-
722	Assessment District - West Point Acres	15,686.49	81.80	15,768.29	-	-	15,768.29
732	Assessment District - Wilseyville	5.43	0.02	5.45	-	-	5.45
752	Assessment District - Arnold	42,647.43	778.93	43,426.36	-	-	43,426.36
812	Assessment District - La Contenta (604)	95,977.89	500.50	96,478.39	-	-	96,478.39
832	Assessment District - Saddle Creek	121,377.47	632.96	122,010.43	-	-	122,010.43
842	Assessment District - DaLee/Cassidy	(3,512.40)	(547.71)	(4,060.11)	-	-	(4,060.11)
852	Assessment District - Fly In Acres	(5,793.59)	(773.12)	(6,566.71)	-	-	(6,566.71)
862	Assessment District - Wallace	162,342.79	846.58	163,189.37	-	163,189.37	-
920	Advance Grant Fund	4,707.23	24.55	4,731.78	-	4,731.78	-
	TOTAL	58,483,253.71	(3,978,432.11)	54,504,821.60	(1,337,783.16)	55,575,542.66	267,062.10

Fund Activity Report as of 08.31.24

	Water Fund	Sewer Fund
Revenue	2,421,981.24	1,033,692.30
Expenditure	(2,821,949.35)	(1,034,294.70)
Net Fund Activity	<u>(399,968.11)</u>	<u>(602.40)</u>

Capital Improvement Program
Schedule of Cash Flow - Water Projects
FY 2024-25 thru FY 2026-2027

Project No	Fund	Water Projects Project Description	Project Budget	Expenses to Date	Projected Balance	FY 24-25 YTD Expenditures	FY 24-25 Remaining Balance	Cash Flow			Funding FY 24-25				
								FY 24-25	FY 25-26	FY 26-27	Expansion Funds	Reserves	Capital R & R	CIP Loan	Grants
Copper Cove															
11083C	374/123	Copper Cove Tank B/Clearwell	8,600,000	4,874,012	3,725,988	757,975	3,242,025	4,000,000	-	-	186,110	-	-	3,813,890	-
11104	374/125	Lake Tulloch Intertie Project	7,500,000	34,118	7,465,882	5,376	744,624	750,000	-	-	150,000	-	600,000	-	-
11122	125	Copper C Tank Trans Pipeline	10,000,000	391,905	9,608,095	8,365	91,635	100,000	4,500,000	4,500,000	-	-	100,000	-	-
11132		Copper Cove O'Byrnes Water Line Extension	60,000	31,820	28,180	-	-	-	-	-	-	-	-	-	-
11133		Copper Cove Ozone Unit Replacement	300,000	289,897	10,103	-	-	-	-	-	-	-	-	-	-
Ebbetts Pass															
11083S	125	Ebbetts Pass Sawmill Tank	3,160,000	15,439	3,144,561	4,308	345,692	350,000	2,800,000	-	-	-	350,000	-	-
11095		Ebbetts Pass Redwood Tanks HMGP	4,300,000	4,011,008	288,992	-	-	-	-	-	-	-	-	-	-
11099		Ebbetts Pass Meadowmont PS / Rehab.	100,000	-	100,000	-	-	-	100,000	-	-	-	-	-	-
11103	125/123	Hunters Raw Water Pumps (Hazard Mitigation)	2,400,000	206,310	2,193,690	879	2,299,121	2,300,000	-	-	-	-	575,000	-	1,725,000
11108		Big Trees Pump Stations 4 & 5 Replacement	2,100,000	5,916	2,094,084	-	-	-	450,000	1,650,000	-	-	-	-	-
11109		White Pines Tule Removal/Spillway	96,715	40,053	56,662	-	-	-	-	-	-	-	-	-	-
11115		Ebbetts Pass Larkspur PS Rehab / Electrical	1,500,000	-	1,500,000	-	-	-	250,000	1,250,000	-	-	-	-	-
Jenny Lind / Wallace															
11083J	125	Jenny Lind Clearwell #2	850,000	141,262	708,738	42,224	457,776	500,000	-	-	-	-	500,000	-	-
11088	123	Jenny Lind A-B Transmission Main	13,500,000	2,200,641	11,299,359	20,356	5,979,644	6,000,000	5,136,110	-	-	-	-	6,000,000	-
11119		Jenny Lind Tanks A, B, E & F Rehabilitation	1,500,000	-	1,500,000	-	-	-	-	-	-	-	-	-	-
11131		Jenny Lind WTP - Rehab Filters 1 & 2	960,000	906,878	53,123	-	-	-	-	-	-	-	-	-	-
11083W		Wallace Tanks	1,500,000	7,020	1,500,000	-	-	-	-	-	-	-	-	-	-
West Point / Wilseyville / Vallecito															
11106		West Point Backup Filter	2,380,000	2,821,158	(441,158)	955	(955)	-	-	-	-	(955)	-	-	-
11134	125	West Point Regulator Repair/Tule Removal	200,000	-	200,000	-	200,000	200,000	-	-	-	-	200,000	-	-
11107		West Point SCADA Improvements	-	434	(434)	-	-	-	-	-	-	-	-	-	-
Other															
11083	125	Tank Rehabilitation Program	6,000,000	-	6,000,000	-	-	1,000,000	1,250,000	1,750,000	-	-	1,000,000	-	-
Total Water Projects			\$ 67,694,282	\$ 16,564,855	\$ 51,136,447	\$ 840,438	\$ 13,359,562	\$ 15,200,000	\$ 14,386,110	\$ 9,250,000	\$ 336,110	\$ -	\$ 3,325,000	\$ 9,813,890	\$ 1,725,000

Capital Improvement Program
Schedule of Cash Flow - Wastewater Projects
FY 2024-25 thru FY 2026-27

Project No.	Fund	Wastewater Projects Project Description	Project Budget	Expenses to Date	Project Balance	FY 24-25 YTD Expenditures	FY 24-25 Remaining Balance	Cash Flow			Funding FY 24-25					Grants
								FY 24-25	FY 25-26	FY 26-27	Expansion Funds	Reserves	Capital R & R	CIP Loan		
Arnold / Forest Meadows																
15095	544/135	Arnold Secondary Clarifier/WWTP Improvements	9,200,000	725,110	8,474,890	10,959	712,079	723,038	4,170,000	3,706,593	250,000	-	473,038	-	-	
		Arnold Lift Station 2 & 3 Rehabilitation	3,500,000	-	3,500,000	-	-	-	-	750,000	-	-	-	-	-	
Copper Cove																
15076	133	CC Lift Station 6, 8 & Force Main Bypass	5,500,000	4,234,847	1,265,153	116,048	1,883,952	2,000,000	-	-	-	-	-	2,000,000	-	
15080	133	CC Lift Station 15 & 18 Rehab/Replacement	3,600,000	3,005,716	594,284	12,954	987,046	1,000,000	-	-	-	-	-	1,000,000	-	
15094T	133	CC Tertiary, DAF, and UV Improvements	1,996,190	776,744	1,219,446	60,843	1,439,157	1,500,000	-	-	-	-	-	1,500,000	-	
15112	584/135	CC Pond 6 Dam Raise	4,543,810	112,397	4,431,413	-	667,619	667,619	1,838,096	1,838,096	467,619	-	200,000	-	-	
		CC Lower/Upper X-Country Gravity/Force Main	3,250,000	-	3,250,000	-	-	-	500,000	-	-	-	-	-	-	
La Contenta / Wallace																
15087		Wallace Treatment Plant Renovation	50,000	189,806	(139,806)	-	-	-	-	-	-	-	-	-	-	
15097	135	LC Biolac, Clarifier, & UV Improvements	15,000,000	17,891	14,982,109	5,337	744,663	750,000	-	4,200,000	-	-	750,000	-	-	
15092	564/135	Huckleberry Lift Station Improvements	2,300,000	10,456	2,289,544	4,222	395,778	400,000	1,100,000	-	270,000	-	130,000	-	-	
West Point / Wilseyville / Vallecito																
15091		West Point/Wilseyville Consolidation Project	10,000,000	6,770,034	3,229,966	426,569	2,073,431	2,500,000	-	-	-	-	-	-	2,500,000	
15111		Vallecito WWTP - System Improvements	150,000	118,907	31,093	-	-	-	-	-	-	-	-	-	-	
Other																
15109	135	Collections System Rehab and I&I Mitigation	900,000	211,343	688,657	-	150,000	150,000	150,000	150,000	-	-	150,000	-	-	
Total Wastewater Projects			\$ 60,490,000	\$ 16,625,482	\$ 43,864,519	\$ 636,932	\$ 9,053,725	\$ 9,690,657	\$ 7,758,096	\$ 10,644,689	\$ 987,619	\$ -	\$ 1,703,038	\$ 4,500,000	\$ 2,500,000	
TOTAL WATER & WASTEWATER PROJECTS			\$ 128,184,282	\$ 33,190,337	\$ 95,000,966	\$ 1,477,370	\$ 22,413,287	\$ 24,890,657	\$ 22,144,206	\$ 19,894,689	\$ 1,323,729	\$ -	\$ 5,028,038	\$ 14,313,890	\$ 4,225,000	

Sewer CIP Loan

Date of Issuance: June 15, 2022

CIP #	Area	Project	FY 2024-2025 Budgeted Cash Flow	Prior FY's	July 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	June 25	24-25 Total	% Total Exp to Cash Flow
15076	CC	CC L/S 6,8 & Force Main Bypass	2,000,000.00	3,826,555	107,181	8,867											116,048	49.28%
15080	CC	CC WW Lift Station 15 & 18 Rehab	1,000,000.00	1,249,206	5,494	7,460											12,954	29.94%
15094T	CC	CC Sec/Tertiary & UV Improvements	1,500,000.00	-	2,205	58,638	-	-	-	-	-	-	-	-	-	-	60,843	2.10%
15095	EP	Arnold Secondary Clarifier		406,697.83	-	-	-	-	-	-	-	-	-	-	-	-	-	18.49%
		Total	3,000,000.00	5,482,459	114,880	74,965	-	-	-	-	-	-	-	-	-	-	189,845	35.87%

Loan Proceeds **10,993,725**
 Remaining Principal Balance **10,185,000**

Water CIP Loan

Date of Issuance: June 1, 2022

CIP #	Area	Project	FY 2024-2025 Budgeted Cash Flow	Prior FY's	July 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	June 25	24-25 Total	% Total Exp to Cash Flow
11083C	CC	Copper Cove Tank B / Clearwell	3,813,890.00	2,749,330	413,357	306,719											720,076	40.04%
11104	CC	Lake Tulloch Submerged Water Line		28,362													-	14.18%
11111	CC	CC Tank B Pump Station Renovation		8,834													-	2.21%
11122	CC	CC Zone B-C Trans Line/Pump Station		-													-	0.00%
11088	JL	Jenny Lind A-B Transmission Line	6,000,000.00	2,125,124	10,742	10,742											21,483	21.99%
		Total	9,813,890.00	4,911,649	424,099	317,460	-	-	-	-	-	-	-	-	-	-	741,559	27.67%

Loan Proceeds **19,740,919**
 Remaining Principal Balance **18,205,000**

3b

A G E N D A
I T E M

3b

Agenda Item

DATE: September 17, 2024

TO: Finance Committee

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Discussion Regarding Tyler Conversion and Chart of Accounts

RECOMMENDED ACTION:

Discussion Regarding Tyler Conversion and Chart of Accounts.

SUMMARY:

Finance has been working with Tyler Technologies on the implementation of its core financial programs. The foundation of the District's accounting system is the Chart of Accounts. The Chart of Accounts sets the nine-digit General Ledger (G/L) account numbers used in all accounting transactions and is based on the following structure:

Fund – Department – Object (xxx-xx-xxxxx)

The fund numbers are three digits, such as Fund 300 for water operating, and include operating funds, reserve funds, CIP funds and expansion funds. The department numbers are two digits and are as follows:

- Dept 00 - Balance sheet
- Dept 50 - Non-Departmental
- Dept 54 - Utility Services
- Dept 56 - Administration
- Dept 57 - Board of Directors
- Dept 58 - Technical Services/Engineering
- Dept 59 - Finance/Customer Service
- Dept 60 - Water Resources

The object numbers are five digits and follow the guidelines set forth in what is commonly referred to as the State Controller's Office's Gray Book, which governs how cities, counties and special districts record their revenues and expenditures.

One of the first steps Tyler takes in developing the District's core financial system is confirming the District's Chart of Accounts. As part of this process Finance reviewed over 7,000 G/L's for correctness and duplicity. We also reviewed our current fund structure and are proposing renumbering several funds to better align our fund

structure and fund numbers to our core activities - water, sewer, and hydropower. The proposed fund structure is:

Fund Type	Fund Range		
	Water	Sewer	Hydro
Operating and Reserves	300-309	500-509	400-409
Reserved for Future Use	310-319	510-519	410-419
CIP Projects, R&R, CIP Loans, etc.	320-329	520-529	
Reserved for Future Use	330-339	530-539	
Expansion Funds	340-399	540-599	

To accommodate the new fund structure, we renumbered six expansion funds, one water expansion fund and five sewer expansion funds (attached). Other key changes include splitting the Admin Building Fund (Fund 104) into separate water and sewer Admin Building Funds (Funds 306 and 506) and splitting the Interest Reserve Fund (Fund 108) into three funds - water, sewer, and hydropower (Funds 308, 508 and 408).

Staff will present the new fund structure and fund numbers to the Finance Committee and answer questions and receive comments.

FINANCIAL CONSIDERATIONS:

None at this time.

Attachment: CCWD Proposed Fund Numbers

CCWD - Fund Numbers

Description	Current	Water	Sewer	Hydro
Admin Replacement	104	306	506	
Interest Reserve	108	308	508	408
CIP - Water	120	320		
CIP Loan - Water	123	323		
Capital R&R - Water	125	325		
USDA RD AMI/AMR	127	327		
CIP - Sewer	130		520	
CIP Loan - Sewer	133		523	
Capital R&R - Sewer	135		525	
Water Operating Fund	300	300		
Slurry Line	302	302		
Water Expansion Fund - West Point	304	344		
Water Expansion Fund - Ebbetts Pass	354	354		
Water Expansion Fund - Sheep Ranch	356	356		
Water Expansion Fund - Jenny Lind	365	365		
Water Expansion Fund - Copper Cove	374	374		
Water Expansion Fund - Wallace	394	394		
Hydropower Operating Fund				400
Sewer Operating Fund	500		500	
Sewer Expansion Fund - Forest Meadows	524		540	
Sewer Expansion Fund - Big Trees Village	526		542	
Sewer Expansion Fund - Arnold	544		544	
Sewer Expansion Fund - Vallecito	534		546	
Sewer Expansion Fund - Six Mile Village	536		548	
Sewer Expansion Fund - West Point	624		554	
Sewer Expansion Fund - La Contenta	564		564	
Sewer Expansion Fund - Southworth	565		565	
Sewer Expansion Fund - Copper Cove	584		584	
Sewer Expansion Fund - Wallace	594		594	