

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

Tuesday January 17, 2023
1:00 p.m.

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

This meeting will be virtual only. All members of the public may participate in the meeting via teleconference and will be given the opportunity to provide public comment.

Microsoft Teams meeting

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Phone Conference ID: 965 898 137#

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.

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 December 20, 2022
3. **NEW BUSINESS**
 - 3a. Report on the Monthly Financial Reports for December 2022
(Jeffrey Meyer, Director of Administrative Services)
 - 3b. Discussion: Rate Study*
 - 3c. Discussion FY 2021-22 Audit*

4. **DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS**
5. **GENERAL MANAGER COMMENTS**
6. **DIRECTOR COMMENTS**
7. **FUTURE AGENDA ITEMS**
8. **NEXT COMMITTEE MEETING**
9. **ADJOURNMENT**

MINUTES
FINANCE COMMITTEE MEETING
December 20, 2022

The following Committee Members were present:

Bertha Underhill	Director
Cindy Secada	Director

Staff Present:

Michael Minkler	General Manager
Jessica Self	External Affairs Manager
Kelly Richards	Customer Service Supervisor

Public Present: None

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 1:04 pm., Director Underhill led the Pledge of Allegiance.

1. Public Comment: None.
2. Approval of Minutes: For the meetings of October 24 and November 15, 2022.
3. New Business:
 - 3a. Report on the Monthly Financial Reports for November 2022:
Mr. Minkler reviewed the monthly financial reports.
 - 3b. Discussion regarding Rate Study
Mr. Minkler discussed the status of the Rate Study.
4. Director of Administrative Services/External Affairs Comments:
Ms. Self did not have comments.
5. General Manager Comments:
Mr. Minkler noted that the District has been awarded new grant funds in the amount of \$1m for the Copperopolis Pond 6 Raise project (CIP 15112); up to \$10m Authorization from the US Army Corps of Engineers, and awarded an additional \$5.18m for the West Point/Wilseyville Consolidation (CIP 15091) project. It was noted that only seven projects received congressional appropriation in California, CCWD was one of the seven.
6. Director Comments:

Directors Secada thanked IT for the laptop cords at each Board member workstation. Director Secada asked if meetings will still be held remotely. Mr. Minkler explained that the new Brown Act Requirements will lift the Pandemic Emergency allowances in February, so virtual meetings will be less accessible/more stringent. There will be a presentation at the January 11 Board meeting.

MINUTES
FINANCE COMMITTEE MEETING
December 20, 2022

Director Underhill handed out a flyer from Sierra Hope that is for the Video Premier of "Water: Our Gold" from UPUD. The premier of the video will be held at Bret Harte theater.

Director Underhill also announced that she will not be submitting a request to be on the Finance Committee. She will still be on the Board and will allow another Board member to serve on the Finance Committee.

7. Future Agenda Items:
 - a. Cost of Red Diesel
 - b. Copperopolis Treatment Plant
8. Next Committee Meeting:
Tuesday January 17, 2023, at 1:00 pm (subject to change)
9. Adjournment:
Meeting adjourned at 2:21 p.m.

Respectfully Submitted,

Catherine Eastburn, Accountant II

Approved:

Michael Minkler, General Manager

December 2022 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 fall short of budget and historical trends or Account Types that are at or significantly over the benchmark.

Analysis has been done to evaluate 4-year trends related to revenues and operating expenses. Most importantly, comparing like periods across multiple fiscal years compares high front cost line items (i.e., memberships, insurance, supply costs, etc. that occur in the first part of the year) and eliminates them as an issue when they trend in line with prior year amounts. Additionally, a comparison of Year-to-Date activity versus budget further identifies if there are any impending issues.

These amounts are subject to change pending the District's annual audit.

All District Revenues

This table includes **all** operating, capital R&R, expansion, and reserve funds:

Period	(Multiple Items)				Enter Period	6	
Sum of Net	Column Labels				Current	Remaining	Benchmark
Row Labels	2020	2021	2022	2023	Budget	Balance	50% Of Budget
W01-Sales & Charges	9,005,692	9,449,319	9,598,888	9,924,637	14,673,474	4,748,837	67.64%
W02-Water/Sewer Fees	13,443	20,132	18,208	31,353	30,000	(1,353)	104.51%
W03-Misc. Operating Revenue	60,543	183,121	111,480	101,124	172,000	70,876	58.79%
X01-Property Tax/Assmt Rev		111	10,314	8,170	3,170,968	3,162,798	0.26%
X02-Grant Revenue	87,402	241,549	154,977	478,792	-	(478,792)	0.00%
X03-Interest Income	192,946	74,542	40,703	389,251	229,000	(160,251)	169.98%
X04-Expansion/Assemt Fees	767,332	1,457,291	266,915	498,765	-	(498,765)	0.00%
X05-Power Sales	407,926	367,597	415,402	534,961	700,000	165,039	76.42%
X06-Other Revenue	357,517	429,865	369,727	331,304	929,740	598,436	35.63%
X30-Transfers In	4,401,654	3,387,454	22,965,721	8,249,067	6,223,803	(2,025,264)	132.54%
Grand Total	15,294,454	15,610,982	33,952,335	20,547,425	26,128,985	5,581,560	78.64%

The table above includes all funds, including those without budgeted revenues. This table is not indicative of the District's revenue performance. The District's operating funds contain the majority of the District's budgeted revenue. As a result, budget vs actual analysis is significantly impacted when additional funds are included in the table above. The subsequent table(s) provide a better representation of the District's revenue performance.

District Operating Revenues

These revenues are isolated to **operating funds** for water and sewer:

Period	(Multiple Items)				Enter Period	6	
Sum of Net	Column Labels				Current	Remaining	Benchmark
Row Labels	2020	2021	2022	2023	Budget	Balance	50% Of Budget
W01-Sales & Charges	6,675,997	7,039,752	7,185,221	7,504,082	14,673,474	7,169,392	51.14%
W02-Water/Sewer Fees	13,443	20,132	18,208	31,353	30,000	(1,353)	104.51%
W03-Misc. Operating Revenue	57,774	169,959	111,480	101,124	172,000	70,876	58.79%
X02-Grant Revenue		-	-		-	-	0.00%
X03-Interest Income	64,804	3,683	13,842	3,478	229,000	225,522	1.52%
X05-Power Sales	407,926	367,597	415,402	534,961	700,000	165,039	76.42%
X06-Other Revenue	39,347	(2,030,096)	369,608	331,304	929,740	598,436	35.63%
X30-Transfers In	4,200,856	892,849	77,155	805,880	6,223,803	5,417,923	12.95%
Grand Total	11,460,146	6,463,876	8,190,916	9,312,183	26,128,985	16,816,802	35.64%

Analysis of District Revenues identifies the following accounts to note:

Water/Sewer Fees

Sum of Net	Column Labels				Current	Remaining	50%
Row Labels	2020	2021	2022	2023	Budget	Balance	Of Budget
W02-Water/Sewer Fees	13,443	20,132	18,208	31,353	30,000	(1,353)	104.51%
44300-Install Water Meter	11,443	20,132	15,908	15,944	30,000	14,056	53.15%
48100-Concept Approval Fees	2,000		2,300	15,409	-	(15,409)	0.00%

Developer activity is higher than expected.

Miscellaneous Operating Revenue

Sum of Net	Column Labels				Current	Remaining	50%
Row Labels	2020	2021	2022	2023	Budget	Balance	Of Budget
W03-Misc. Operating Revenue	57,774	169,959	111,480	101,124	172,000	70,876	58.79%
42000-Inspection Fees	3,043	7,617	710	418	5,000	4,582	8.36%
44200-Backflow Certification Testing	3,050	2,465	366	2,872	4,000	1,128	71.80%
44500-Repair Labor/Materials	26,554	35,838	14,907	1,069	50,000	48,931	2.14%
44510-Reimbursable Expense	25,326	25,396	67,530	60,009	78,000	17,991	76.93%
44900-Other Water/Sewer Charges	(225)	(145)	(435)	(50)	-	50	0.00%
48190-Miscellaneous Operating Rev	25	98,788	25,191	8,590	35,000	26,410	24.54%
54610-Miscellaneous Income			3,211	28,216	-	(28,216)	0.00%

Reimbursable expense revenue is mainly dependent on customer and developer activity. While customer activity is lower than expected, developer activity (reimbursable expense) is higher. Miscellaneous Income is largely made up of a PGE settlement from a prior year. The billing for Backflow Certification will go out by the end of January.

Interest Income:

Sum of Net	Column Labels				Current	Remaining	50%
Row Labels	2020	2021	2022	2023	Budget	Balance	Of Budget
X03-Interest Income	64,804	3,683	13,842	3,478	229,000	225,522	1.52%
51100-Interest Income/CCWD Invest	64,804	3,683	13,842	3,478	229,000	225,522	1.52%
51700-Net Mark to Market Value			(0)		-	-	0.00%

Interest income for LAIF is received quarterly, which skews the monthly percentage reported (except in the quarter LAIF interest is received). The majority of interest is currently being earned in non-operating funds.

Power Sales

Sum of Net Row Labels	Column Labels 2020	2021	2022	2023	Current Budget	Remaining Balance	50% Of Budget
X05-Power Sales	407,926	367,597	415,402	534,961	700,000	165,039	76.42%
54300-Power Sales-North Fork	293,097	294,828	357,831	419,738	620,000	200,262	67.70%
54400-Power Sales-New Hogan	114,829	72,769	57,572	115,224	80,000	(35,224)	144.03%

Power sales have been strong year to date.

Other Revenue

Sum of Net Row Labels	Column Labels 2020	2021	2022	2023	Current Budget	Remaining Balance	50% Of Budget
X06-Other Revenue	39,347	(2,030,096)	369,608	331,304	929,740	598,436	35.63%
48130-Rental Revenue	39,347	39,015	41,253	11,749	83,000	71,251	14.16%
54600-Other Non-Operating Revenue		(2,069,111)	328,355	319,556	715,740	396,184	44.65%

This revenue includes reimbursement for NCPA & MID fees paid by the District in the beginning of the year.

Transfers In

Sum of Net Row Labels	Column Labels 2020	2021	2022	2023	Current Budget	Remaining Balance	50% Of Budget
X30-Transfers In	4,200,856	892,849	77,155	805,880	6,223,803	5,417,923	12.95%
59100-Transfers In From Funds	4,200,856	892,849	77,155	805,880	6,223,803	5,417,923	12.95%

Transfers have been made through the month of December. Many of the transfers occur later in the year.

District Operating Expenses

Overall Expenses at the end of December are below the 50% benchmark. Please note that amounts will track low at the start of the year as invoices are accrued into the prior year. This report is pre-audit and amounts are subject to change.

Period	(Multiple Items)				Enter Period		6
							Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
⊕ Y01-Sal/Wage/Benefits	4,491,916	4,484,053	4,668,253	5,385,627	11,914,915	6,529,288	45.20%
⊕ Y02-Utility Service	477,577	514,022	474,656	904,126	1,760,405	856,279	51.36%
⊕ Y03-Materials/Supplies	571,066	706,535	614,097	738,688	1,458,550	719,862	50.65%
⊕ Y04-Outside Services	356,481	426,402	396,135	335,167	1,179,770	844,603	28.41%
⊕ Y05-Professional Services	12,218	185,827	214,524	211,099	735,898	524,799	28.69%
⊕ Y06-Vehicle/Equipment	351,305	200,340	189,184	247,348	385,500	138,152	64.16%
⊕ Y07-Office Expenses	13,042	131,805	141,557	135,463	171,526	36,063	78.98%
⊕ Y08-Travel/Training	13,726	19,207	11,557	51,567	94,450	42,883	54.60%
⊕ Y10-Purchased Water			3,766	486	-	(486)	0.00%
⊕ Y11-Retired Employee		291,521	358,501	358,102	698,700	340,598	51.25%
⊕ Y12-Bad Debts	14,854	21,159	17,585	71,078	37,000	(34,078)	192.10%
⊕ Y13-Misc Op Expenses	232,197	971,469	738,632	880,999	2,040,479	1,159,480	43.18%
⊕ Y15-Director Costs	52,761	52,367	59,492	67,195	181,495	114,300	37.02%
⊕ Y16-Legal		108,192	100,076	135,653	265,000	129,347	51.19%
⊕ Z02-Debt Repayment	1,095,839	1,150,467	396,352	612,363	4,140,960	3,528,597	14.79%
⊕ Z03-Capital Equipment	199,097	323,137	143,263	257,086	1,042,738	785,652	24.65%
⊕ Z04-Misc Non Operating		1,943	1,946	6,359	21,600	15,241	29.44%
⊕ Z30-Transfers Out	19,100,335	48,810	22,891,053		-	-	0.00%
Grand Total	26,982,414	9,637,256	31,420,630	10,398,407	26,128,986	15,730,579	39.80%

- At this point in the year, all expenses *in total* are on track.

See each department for detailed explanations.

DEPARTMENTAL EXPENSE REPORTS

Dept 50 – Non-Departmental

Period	(Multiple Items)					Enter Period	6	Benchmark
Expense YTD Totals	Fiscal Year					Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget	
Y02-Utility Service		6,981	13,415	14,418	37,600	23,182	38.35%	
Y03-Materials/Supplies		17,153	11,420	25,158	40,500	15,342	62.12%	
Y04-Outside Services		18,188	34,670	34,098	71,200	37,102	47.89%	
Y11-Retired Employee		291,521	358,501	358,102	698,700	340,598	51.25%	
Y13-Misc Op Expenses		228,998	280,267	267,525	272,489	4,964	98.18%	
Z02-Debt Repayment	1,095,839	1,150,467	396,352	612,363	4,140,960	3,528,597	14.79%	
Z03-Capital Equipment				17,364	-	(17,364)	0.00%	
Z04-Misc Non Operating			17	2,219	14,100	11,881	15.73%	
Grand Total	1,095,839	1,713,307	1,094,642	1,331,246	5,275,549	3,944,303	25.23%	

Analysis shows Department 50's expenses are on target to benchmark. Accounts to note are:

Materials/Supplies

Expense YTD Totals	Fiscal Year					Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget	
Y03-Materials/Supplies		17,153	11,420	25,158	40,500	15,342	62.12%	
60310-Materials and Supplies		17,153	11,181	25,142	40,000	14,858	62.86%	
60313-Tools			239	16	500	484	3.13%	

Early, high-cost expenditures include a control board for the HQ generator and office furniture for the new Water Resources office. Dept. 50 Materials/Supplies is expected to be on track for the year.

Miscellaneous Operating Expenses

Expense YTD Totals	Fiscal Year					Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget	
Y13-Misc Op Expenses		228,998	280,267	267,525	272,489	4,964	98.18%	
61410-Insurance		228,998	280,267	267,525	272,489	4,964	98.18%	

Liability and Property insurance is prepaid for the entire year. An ACWA – JPIA increase was issued after the FY 22-23 budget was adopted.

Dept. 54 - Utility Services

Period	(Multiple Items)				Enter Period		6
							Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefits	3,075,454	3,294,282	3,345,876	3,872,742	8,053,466	4,180,724	48.09%
Y02-Utility Service	477,577	507,041	461,241	889,708	1,722,805	833,097	51.64%
Y03-Materials/Supplies	570,992	675,331	559,893	635,716	1,301,600	665,884	48.84%
Y04-Outside Services	356,481	324,609	273,632	208,452	871,073	662,621	23.93%
Y05-Professional Services	12,218	45,906	1,865	56,408	100,710	44,302	56.01%
Y06-Vehicle/Equipment	351,305	200,340	189,184	247,348	385,500	138,152	64.16%
Y07-Office Expenses	13,042	16,991	21,269	15,759	42,600	26,841	36.99%
Y08-Travel/Training	13,726	13,358	6,683	24,915	35,100	10,185	70.98%
Y10-Purchased Water			766	486	-	(486)	0.00%
Y13-Misc Op Expenses	207,253	202,769	10,659	149,672	260,000	110,328	57.57%
Z03-Capital Equipment	199,097	323,137	143,263	239,722	1,042,738	803,016	22.99%
Z04-Misc Non Operating		-	155	2,138	-	(2,138)	0.00%
Grand Total	5,277,144	5,603,764	5,014,486	6,343,066	13,815,592	7,472,526	45.91%

Analysis shows Department 54's overall expenses are on target to benchmark. Accounts to note are:

Professional Services

Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y05-Professional Services	12,218	45,906	1,865	56,408	100,710	44,302	56.01%
60590-Professional Services	12,218	45,906	1,865	56,408	100,710	44,302	56.01%

The Disinfection By-products Root Cause Analysis for EP & JL are included in this line item. The need for this analysis was determined after the budget was approved. The total cost will be approximately \$80,000.

Vehicle/Equipment

Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y06-Vehicle/Equipment	351,305	200,340	189,184	247,348	385,500	138,152	64.16%
60610-Operating Exp Gas and Oil	169,067	122,141	134,704	169,673	254,100	84,427	66.77%
60620-Repair Exp/Parts and Repairs	74,106	56,190	34,430	50,222	95,000	44,778	52.87%
60625-Fuel/Repair - Generators	54,227	8,541	10,702	5,927	20,000	14,073	29.64%
60650-Rental Exp Vehides and Equip	15,517	11,220	596	8,401	6,200	(2,201)	135.50%
60660-Vehide Lease & Maintenance	38,388	2,247	8,752	13,124	10,200	(2,924)	128.67%

The cost of fuel continues to increase. The Enterprise lease maintenance costs have increased. Finance will be monitoring these expenses.

Travel/Training

Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y08-Travel/Training	13,726	13,358	6,683	24,915	35,100	10,185	70.98%
60810-Training Conf and Travel	13,542	13,358	6,683	24,642	35,000	10,358	70.41%
60820-Other Travel Costs	183			273	100	(173)	272.88%

The District has provided safety training, Class A license training and other certification renewal trainings early in the year. Finance will be monitoring these expenses.

Miscellaneous Operating Expenses

Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y13-Misc Op Expenses	207,253	202,769	10,659	149,672	260,000	110,328	57.57%
61420-State Water and Sewer Fees	207,253	202,769	10,659	149,672	240,000	90,328	62.36%

The majority of State water & sewer fees are paid early in the year.

Dept 56 – General Management

Period	(Multiple Items)				Enter Period	6		Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	318,104	319,816	324,785	363,585	702,264	338,679	51.77%	
Y03-Materials/Supplies		1,055	4,721	1,255	16,700	15,445	7.52%	
Y04-Outside Services		11,116	7,564	9,212	24,500	15,288	37.60%	
Y05-Professional Services		42,256	30,248	41,475	113,800	72,325	36.45%	
Y07-Office Expenses		44,137	45,958	48,155	44,525	(3,630)	108.15%	
Y08-Travel/Training		1,744	2,922	15,499	24,450	8,951	63.39%	
Y13-Misc Op Expenses		-	735	7,064	2,000	(5,064)	353.22%	
Y16-Legal		47,783	28,565	69,192	120,000	50,808	57.66%	
Grand Total	318,104	467,907	445,498	555,437	1,048,239	492,802	52.99%	

Analysis shows Department 56's overall expenses are on target to benchmark. Accounts to note are:

Office Expenses

Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y07-Office Expenses		44,137	45,958	48,155	44,525	(3,630)	108.15%
60730-Publications/Subscriptions		7	641	58	150	92	38.60%
60732-Memberships and Dues		44,130	45,317	48,097	42,925	(5,172)	112.05%

The majority of memberships and dues are paid in the beginning of the year. The cost of these continues to rise, and finance will be monitoring these expenses.

Travel/Training

Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y08-Travel/Training		1,744	2,922	15,499	24,450	8,951	63.39%
60810-Training Conf and Travel		1,744	2,922	15,499	23,700	8,201	65.40%

Safety training was provided to all staff during the first part of the year. This item is expected to remain within budget.

Miscellaneous Operating Expenses

Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y13-Misc Op Expenses		-	735	7,064	2,000	(5,064)	353.22%
61409-Unemployment Claims		-	735	7,064	2,000	(5,064)	353.22%

The District does not pay into California Unemployment. Unemployment claims are paid as they are incurred. There were more unemployment claims than expected during FY22-23.

Legal

Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y16-Legal		47,783	28,565	69,192	120,000	50,808	57.66%
60505-Outside Legal Fees		47,783	28,565	69,192	120,000	50,808	57.66%

Legal expenses are slightly higher than expected. Finance will be monitoring these expenses.

Dept 57 – Board of Directors

Period	(Multiple Items)				Enter Period	6	Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y15-Director Costs	52,761	52,367	59,492	67,195	181,495	114,300	37.02%
Grand Total	52,761	52,367	59,492	67,195	181,495	114,300	37.02%

Because all Director costs are under account type Y15, below is a table with details:

Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y15-Director Costs	52,761	52,367	59,492	67,195	181,495	114,300	37.02%
60000-Salaries/Wages	13,440	12,120	12,840	15,120	43,200	28,080	35.00%
60100-Benefits	39,321	38,195	38,873	42,291	107,545	65,254	39.32%
60102-Medical Reimbursements		561			2,000	2,000	0.00%
60310-Materials and Supplies		31	111	190	8,750	8,560	2.17%
60810-Training Conf and Travel		672	5,205	7,357	17,500	10,143	42.04%
60820-Other Travel Costs		789	2,464	2,238	2,500	262	89.51%
Grand Total	52,761	52,367	59,492	67,195	181,495	114,300	37.02%

Analysis shows Department 57's overall expenses are below benchmark. Travel Costs increased due to the IRS mileage rate increase in July. The January mileage rate will rise by 3 cents to .655 cents per mile.

Dept 58 – Engineering

Period	(Multiple Items)				Enter Period	6	Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefits	428,750	232,425	307,051	355,119	1,327,649	972,530	26.75%
Y03-Materials/Supplies	74		6,163	1,265	16,000	14,735	7.90%
Y04-Outside Services		16,351	18,338		13,500	13,500	0.00%
Y05-Professional Services		23,388	5,343	1,045	50,000	48,955	2.09%
Y07-Office Expenses		24	239	2,031	1,800	(231)	112.83%
Y08-Travel/Training			118	6,695	21,600	14,905	31.00%
Grand Total	428,823	272,187	337,251	366,155	1,430,549	1,064,394	25.60%

Analysis shows Department 58's overall expenses are on target to benchmark. Accounts to note are:

Office Expenses

Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y07-Office Expenses		24	239	2,031	1,800	(231)	112.83%
60710-Permits and Licenses			180	2,031	-	(2,031)	0.00%
60760-Recording/Title Reports		24	59		-	-	0.00%

The Annual Permit Fee cost was higher than anticipated.

Dept 59 – Administrative Services

Period	(Multiple Items)				Enter Period	6	Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefits	571,518	544,642	602,063	682,935	1,518,445	835,510	44.98%
Y03-Materials/Supplies		12,996	31,586	69,844	76,650	6,806	91.12%
Y04-Outside Services		56,138	61,932	83,404	199,497	116,093	41.81%
Y05-Professional Services		43,493	149,158	53,630	279,080	225,450	19.22%
Y07-Office Expenses		6,648	4,576	5,801	19,395	13,594	29.91%
Y08-Travel/Training		3,380	1,065	3,013	5,800	2,787	51.95%
Y12-Bad Debts	14,854	21,159	17,585	71,078	37,000	(34,078)	192.10%
Y13-Misc Op Expenses	24,944	67,084	61,786	108,192	111,000	2,808	97.47%
Z04-Misc Non Operating		1,943	1,773	2,003	7,500	5,497	26.71%
Z30-Transfers Out	19,100,335	48,810	22,891,053		-	-	0.00%
Grand Total	19,711,651	806,292	23,822,577	1,079,901	2,254,367	1,174,466	47.90%

Analysis shows Department 59's expenses are on target to benchmark. Accounts to note are:

Materials and Supplies

Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y03-Materials/Supplies		12,996	31,586	69,844	76,650	6,806	91.12%
60310-Materials and Supplies		(123)	253	5,834	4,250	(1,584)	137.27%
60312-Safety Eq Repl consumables				198	-	(198)	0.00%
60314-Uniforms - New				200	-	(200)	0.00%
60353-Computers/peripherals			13,186	(1)	-	1	0.00%
60390-Admin. Technologies/Comm.		13,119	18,147	63,613	72,400	8,787	87.86%

60310 – Some of the water conservation supplies are budgeted in Department 59 in FY22-23. These supplies were ordered in FY21-22 yet the invoice was received in FY22-23. Finance will be monitoring these expenses.

60390 - The majority of computers and peripherals that were budgeted for the year have already been ordered. This is expected to be on track for the year.

Bad Debts

Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y12-Bad Debts	14,854	21,159	17,585	71,078	37,000	(34,078)	192.10%
61310-Bad Debt Expense	14,854	21,159	17,585	71,078	37,000	(34,078)	192.10%

The Customer Service Department is working on processing the bad debt accounts through the current month. The total amount for bad debt accounts for September – December 2021 were written off and submitted to the outside collection service in October 2022. The remaining amount for January -November 2022 was written off in November. Each month will subsequently be written off in the current month. Finance will be monitoring these expenses.

Miscellaneous Operating Expenses

Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
☒ Y13-Misc Op Expenses	24,944	67,064	61,786	108,192	111,000	2,808	97.47%
61315-Rate Assistance Program	24,944	24,881	28,208	22,660	60,000	37,340	37.77%
61455-Water Conservation		1,775	3,538	2,000	4,000	2,000	50.00%
61485-Third Party Payment Processing		40,427	30,041	83,532	47,000	(36,532)	177.73%

The District passed a resolution to allow passing along Third-Party Payment Processing fees to the customer. The District has been working with Tyler to transition the payment of a portion of the fees to the customer.

Dept 60 – Water Resources

Period	(Multiple Items)				Enter Period		6
							Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
☒ Y01-Sal/Wage/Benefits	98,091	92,888	88,479	111,246	313,091	201,845	35.53%
☒ Y03-Materials/Supplies			314	5,451	7,100	1,649	76.77%
☒ Y05-Professional Services		30,785	27,909	58,542	192,308	133,766	30.44%
☒ Y07-Office Expenses		64,006	69,515	63,717	63,206	(511)	100.81%
☒ Y08-Travel/Training		725	770	1,445	7,500	6,055	19.27%
☒ Y10-Purchased Water			3,000		-	-	0.00%
☒ Y13-Misc Op Expenses		472,619	385,185	348,546	1,394,990	1,046,444	24.99%
☒ Y16-Legal		60,409	71,512	66,461	145,000	78,539	45.84%
60505-Outside Legal Fees		60,409	71,512	66,461	145,000	78,539	45.84%
Grand Total	98,091	721,432	646,684	655,407	2,123,195	1,467,788	30.87%

Analysis shows Department 60's expenses are below the benchmark. Accounts to note are:

Materials/Supplies

Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
☒ Y03-Materials/Supplies			314	5,451	7,100	1,649	76.77%
60310-Materials and Supplies			314	5,451	7,100	1,649	76.77%

Office Expenses

Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
☒ Y07-Office Expenses		64,006	69,515	63,717	63,206	(511)	100.81%
60732-Memberships and Dues		64,006	69,515	63,717	63,206	(511)	100.81%

UMRWA membership fees and the San Joaquin County Ground Water Sustainability program were paid early in the year.

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Water Projects
Year-to-Date through 12/31/2022

Project No.	Fund	Area	Description	Estimated Cost	FY 22-23 Cash	FY 22-23	FY 22-23	Prior Years	Total Project
					Flow	Expenditures	Remaining Balance		
11083C	123	CC	Clearwell & Tank B / Repair & Paint	2,061,000	850,000	96,596	753,404	18,769	115,365
11083J	125	CC	Clearwell #2 / Repair & Paint	216,000	199,471	-	199,471	16,625	16,625
11083L	125	FM	Larkspur Tank / Repair & Paint	593,500	576,522	169,688	406,834	23,478	193,166
11083S	125	EP	Sawmill/Hunter's Tanks / Repair & Paint	1,800,000	-	-	-	10,751	10,751
11083W	125	Wallace	Wallace Tanks / Repair & Paint	1,500,000	-	-	-	7,020	7,020
11088	123	JL	Jenny Lind Tank A-B Trans Line	7,012,625	1,763,890	195,020	1,568,870	152,161	347,181
11095	125/Grant	EP	EP Redwood Tanks Replacement	4,000,000	2,000,000	934,637	1,065,363	2,397,158	3,331,795
11096	USDA	West Point	WP AMR/AMI Meter Program	5,000,000	2,000,000	32,748	1,967,252	4,462,730	4,495,479
11101	108	Districtwide	District Corp Yard	2,350,000	1,445,000	655,685	789,315	1,146,287	1,801,972
11103	125/Grant	EP	Hunter's Raw Water Pumps Renovation	2,700,000	2,400,000	46,336	2,353,664	120,417	166,753
11104	123	CC	Lake Tulloch Submerged Water Line Cross	6,250,000	200,000	-	200,000	28,362	28,362
11106	123/125/Grnt	West Point	West Point Backup Water Filter	3,000,000	1,850,000	492,691	1,357,309	560,890	1,053,581
11107	125	West Point	WP SCADA Improvements	-	-	-	-	434	434
11108	125	EP	Big Trees Pump Stations 4 & 5 Repl	1,500,000	-	-	-	249	249
11109	125	EP	White Pines Tule Removal/Spillway	100,000	96,715	1,555	95,160	3,285	4,840
11110	125	CC	Reeds Turnpike Pump Station Repl	-	-	-	-	5,311	5,311
11111	123	CC	Copper Cove Tank B Pump Station Renov	2,500,000	400,000	4,636	395,364	6,890	11,526
11115	125	FM	EP Larkspur Pump Station Rehab	1,500,000	250,000	-	250,000	-	-
11119	125	JL	JL Tanks A,B,E,F Rehab	2,000,000	-	-	-	-	-
11121	125	JL	JL Tank C Replacement	1,000,000	-	-	-	-	-
11122	Expansion	CC	CC Zone B-C Trans Pipeline & Pump Stn	9,000,000	400,000	-	400,000	-	-
11125	125	WP	Sheep Ranch Water Plant Replacement	-	-	-	-	3,500	3,500
11126	125	WP	Sheep Ranch Distribution System Replacement	-	-	-	-	305,070	305,070
11129	125	WP	West Point Water Supply Drought Resiliency	-	-	-	-	23,943	23,943
11132	Expansion	CC	Copper Cove O'Byrnes Water Line Extension	110,000	110,000	-	110,000	-	-
11130	Assess. Distr.	Wallace	Wallace WTP - Rehab Water Filters	50,000	50,000	-	50,000	-	-
11131	125	JL	JLWTP - Rehab Filters 1&2	450,000	450,000	618	449,383	-	618
TOTALS				54,693,125	15,041,598	2,630,211	12,411,387	9,324,894	11,955,105

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Wastewater Projects
Year-to-Date through 12/31/2022

Project No.	Fund	Area	Description	Estimated Cost	FY 22-23 Cash Flow	FY 22-23 Expenditures	FY 22-23		
							Remaining Balance	Prior Years Expenditures	Total Project Expenditures
15076	133	CC	CC L/S #6, 8 & Force Main Bypass	5,400,000	3,000,000	1,118,817	1,881,183	302,404	1,421,221
15080	133	CC	CC L/S #15 & 18 Renovations	4,750,000	2,500,000	256,262	2,243,738	326,915	583,177
15087	Asses. Distr.	Wallace	Wallace Treatment Plant Renovations	247,345	75,000	358	74,643	188,192	188,550
15091	Grant	WP	West Point/Wilseyville Consol Constr	8,500,000	6,000,000	826,366	5,173,634	547,763	1,374,129
15094S	Expansion/135	CC	CC Secondary	15,000,000	1,400,000	114	1,399,886	127,658	127,772
15094T	Expansion/133	CC	CC Tertiary/UV Improvements	see 15094S	-	14,825	(14,825)	150,071	164,896
15095	Expansion/133	EP	Arnold Secondary Clarifier	6,500,000	2,200,000	89,981	2,110,019	471,056	561,037
15097	Expansion	La Contenta	LC Biolac, Clarifier & UV Improvements	5,000,000	1,000,000	570	999,430	1,146	1,717
15101	Expansion	La Contenta	LaContenta Spray Fields	1,300,000	200,000	-	200,000	104,328	104,328
15106	135	FM	FM UV Disinfection System Replacement	300,000	300,000	8,356	291,644	18,310	26,666
15109	135	Districtwide	Collection System Rehab and I&I Mitigation	150,000	150,000	-	150,000	36,838	36,838
15111	135	Vallecito	Vallecito WWTP System Improvements	150,000	150,000	23,512	126,488	26,691	50,204
15112	135	CC	Copper Cove Pond 6	10,000,000	500,000	76,001	423,999	99,148	175,149
15113	135	La Contenta	LaContenta Sand Filter Rehab	-	-	-	-	50,000	50,000
15114	135	Jenny Lind	Jenny Lind Force Main	-	-	487	(487)	775	1,262
	135	CC	CC Lower/Upper X-Country Gravity/Force Main	5,000,000	-	-	-	-	-
TOTALS				62,297,345	17,475,000	2,415,650	15,059,350	2,451,296	4,866,946

CCWD - Fund Balance Report

As of December 31, 2022

Account	Description	Unaudited	Transactions	Unaudited	Unrestricted	Restricted	Agency
		6/30/2022	7/1-11/30/22	12/31/2022	12/31/2022	12/31/2022	12/31/2022
101-00-13101	General	-	-	-	-	-	-
104-00-13101	Admin Replacement	10,814.42	-	10,814.42	10,814.42	-	-
108-00-13101	Interest Reserve	12,559,073.79	(813,927.62)	11,745,146.17	11,745,146.17	-	-
120-00-13101	CIP - Water	-	-	-	-	-	-
123-00-13101	CIP Loan - Water	19,577,446.88	(128,506.94)	19,448,939.94	19,448,939.94	-	-
125-00-13101	Capital R&R - Water	6,488,479.43	484,575.71	6,973,055.14	-	6,973,055.14	-
127-00-13101	USDA RD AMI/AMR	(129,318.23)	(1,076,716.82)	(1,206,035.05)	-	(1,206,035.05)	-
130-00-13101	CIP - Sewer	-	-	-	-	-	-
133-00-13101	CIP Loan - Sewer	10,590,566.45	(1,352,711.00)	9,237,855.45	9,237,855.45	-	-
135-00-13101	Capital R&R - Sewer	5,368,566.78	(588,773.93)	4,779,792.85	-	4,779,792.85	-
300-00-13101	Water Fund	2,930,864.87	(1,975,785.47)	955,079.40	955,079.40	-	-
302-00-13101	Slurry Line	-	11,634.37	11,634.37	-	11,634.37	-
304-00-13101	Water Expansion Fund - West Point	652,151.44	2,187.03	654,338.47	-	654,338.47	-
354-00-13101	Water Expansion Fund - Ebbetts Pass	708,684.63	54,933.29	763,617.92	-	763,617.92	-
356-00-13101	Water Expansion Fund - Sheep Ranch	25,444.74	89.03	25,533.77	-	25,533.77	-
364-00-13101	Water Expansion Fund - Jenny Lind	878,775.36	78,850.57	957,625.93	-	957,625.93	-
374-00-13101	Water Expansion Fund - Copper Cove	4,456,840.26	242,327.52	4,699,167.78	-	4,699,167.78	-
394-00-13101	Water Expansion Fund - Wallace	18,206.39	63.71	18,270.10	-	18,270.10	-
500-00-13101	Sewer Fund	(2,771,057.89)	(393,290.47)	(3,164,348.36)	(3,164,348.36)	-	-
524-00-13101	Sewer Expansion Fund - Forest Meadows	605,502.44	15,953.52	621,455.96	-	621,455.96	-
526-00-13101	Sewer Expansion Fund - Big Trees Village	12,059.08	42.19	12,101.27	-	12,101.27	-
534-00-13101	Sewer Expansion Fund - Vallecito	1,036,921.95	18,305.84	1,055,227.79	-	1,055,227.79	-
536-00-13101	Sewer Expansion Fund - Six Mile Village	26,162.07	91.55	26,253.62	-	26,253.62	-
544-00-13101	Sewer Expansion Fund - Arnold	850,861.15	2,920.63	853,781.78	-	853,781.78	-
564-00-13101	Sewer Expansion Fund - La Contenta	450,476.01	2,001.78	452,477.79	-	452,477.79	-
565-00-13101	Sewer Expansion Fund - Southworth	280,176.08	980.53	281,156.61	-	281,156.61	-
584-00-13101	Sewer Expansion Fund - Copper Cove	2,378,196.15	158,971.17	2,537,167.32	-	2,537,167.32	-
594-00-13101	Sewer Expansion Fund - Wallace	18,206.39	63.71	18,270.10	-	18,270.10	-
624-00-13101	Sewer Expansion Fund - West Point	760,213.10	2,603.30	762,816.40	-	762,816.40	-
722-00-13101	Assessment District - West Point Acres	15,283.19	53.48	15,336.67	-	-	15,336.67
732-00-13101	Assessment District - Wilseyville	5.33	0.01	5.34	-	-	5.34
752-00-13101	Assessment District - Arnold	75,853.29	(28,452.23)	47,401.06	-	-	47,401.06
812-00-13101	Assessment District - La Contenta (604)	97,281.12	(1,704.12)	95,577.00	-	-	95,577.00
822-00-13101	Assessment District - Lake Tulloch	(46,795.63)	46,795.63	-	-	-	-
832-00-13101	Assessment District - Saddle Creek	99,523.95	348.02	99,871.97	-	-	99,871.97
842-00-13101	Assessment District - DaLee/Cassidy	-	(1,531.14)	(1,531.14)	-	-	(1,531.14)
852-00-13101	Assessment District - Fly In Acres	-	(2,165.19)	(2,165.19)	-	-	(2,165.19)
862-00-13101	Assessment District - Wallace	310,642.25	1,344.84	311,987.09	-	311,987.09	-
920-00-13101	Advance Grant Fund	24,787.54	86.76	24,874.30	-	24,874.30	-
	TOTAL	68,360,894.78	(5,238,340.74)	63,122,554.04	38,233,487.02	24,634,571.31	254,495.71