

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

Committee Meeting
Tuesday December 19, 2023
1:00 p.m. PDT

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

Board Chambers are open to the public and the following alternative is available to members of the public who wish to participate in the meeting virtually:

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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 November 21, 2023.
3. **NEW BUSINESS**
 - 3a. Report on the Monthly Financial Reports for November 2023
(Jeffrey Meyer, Director of Administrative Services)
4. **OLD BUSINESS**
 - 4a. Discussion of Tyler Smart Portal
(Kelly Richards, Business Services Manager)
 - 4b. Tyler Software Review
(Jeffrey Meyer, Director of Administrative Services)

- 4c.* Discussion Update on placing Wastewater Base Rates County Tax Rolls
(Jeffrey Meyer, Director of Administrative Services)
- 4d. Discussion of Capital Improvement Program (CIP) Loan Investment Strategy
(Jeffrey Meyer, Director of Administrative Services)

5. **DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS**

6. **GENERAL MANAGER COMMENTS**

7. **DIRECTOR COMMENTS**

8. **FUTURE AGENDA ITEMS**

9. **NEXT COMMITTEE MEETING**

10. **ADJOURNMENT**

Minutes

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The following Committee Members were present:

Scott Ratterman	Director
Cindy Secada	Director

Staff Present:

Michael Minkler	General Manager
Jeffrey Meyer	Director of Administrative Services
Kelly Richards	Business Services Manager

Public Present: Francisco De La Cruz,

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 Ratterman.

1. Public Comment: Francisco De La Cruz asked about the relationship between the Rate Study and the Budget. Mr. Minkler and Mr. Meyer explained that the rate study is a plan that informs the yearly budget. The District adheres to the Board Approved fiscal year budget when making expenditures.
2. Approval of Minutes: For the meeting of September 25, 2023.
3. New Business:
 - 3a. Monthly Financial Reports
Mr. Meyer presented the monthly reports.
 - 3b. Monthly Report on the FY 2023-24 First Quarter Investment Activities
Mr. Meyer presented the First Quarter Investment Activity Report.
 - 3c. Placement of Wastewater Base Rates on County Tax Roll
There was a discussion regarding placing the wastewater base rates on the County Tax Rolls. When cost information is available from the County, this will be discussed further in the Finance Committee.
There were two public comments regarding placement of sewer base rates on the County Tax Roll. Francisco De La Cruz said he does not see the benefit, and recommends an outreach effort. Mike Castro asked why there is an emphasis on going to battle for renters vs owners, and he is not in support of placing the sewer base rates on the County Tax Rolls.
 - 3d. Direction Regarding District Participation in the PARS Post-Employment Benefits Trust Program
Mr. Meyer presented that there has been a change in the bank listed on the PARS agreement as US Bank has recently purchased Highmark Capital. The Finance Committee agreed that this item is to move to the full Board.
4. Old Business:

All old business was tabled and moved to the next Finance Committee meeting.

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5. Director of Administrative Services Comments:
None.

6. General Manager Comments:

Mr. Minkler reported that the Mountain Counties meeting/water infrastructure panel was very informative.

Mr. Minkler also reported that a plan for additional supportive staff in Finance will be brought to the Board on December 13, 2023.

Mr. Minkler also noted that the Customer Portal is close to rolling out.

7. Director Comments:

Director Ratterman had no comments.

Director Secada had no comments.

5. Future Agenda Items:

- a. Social Media Policy.
- b. Tyler Presentation.

6. Next Committee Meeting:

Tuesday December 19, 2023 at 1:00 pm (subject to change)

7. Adjournment:

Meeting adjourned at 2:23 p.m.

Respectfully Submitted,

Catherine Eastburn, Accountant II

Approved:

Jeffrey Meyer, Director of Administrative Services

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November 2023 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	5	Benchmark		
Account Type	Fiscal Year	2022	2023	2024	Current OP Budget	Remaining Balance	42% Of Budget
W01-Sales & Charges		14,172,301.56	14,531,657.36	7,116,360.70	16,804,612.00	9,688,251.30	42.35%
41000-Water/Sewer Sales/Resid		13,897,853.85	14,296,874.41	6,974,233.01	16,448,612.00	9,474,378.99	42.40%
41010-Capital Program Charges		(0.00)			-	-	0.00%
41100-Irrigation Water Sales		12,750.42	12,675.42		11,000.00	11,000.00	0.00%
41200-Water Sales-Fire Hydrant		172,528.79	185,304.03	123,129.69	200,000.00	76,870.31	61.56%
44100-Account Establishment Fees		53,444.50	33,446.00	17,680.00	50,000.00	32,320.00	35.36%
44110-Delinquent Account Charge		25,108.00	1,813.50	1,318.00	95,000.00	93,682.00	1.39%
44115-County Recording Fees			84.00		-	-	0.00%
44120-Termination of Services		10,616.00	1,460.00		-	-	0.00%
W02-Water/Sewer Fees		54,599.00	53,900.47	15,674.00	30,000.00	14,326.00	52.25%
44300-Install Water Meter		50,611.00	36,096.47	13,394.00	30,000.00	16,606.00	44.65%
48100-Concept Approval Fees		3,988.00	17,804.00	2,280.00	-	(2,280.00)	0.00%
W03-Misc. Operating Revenue		232,886.73	272,585.97	169,338.43	162,000.00	(7,338.43)	104.53%
42000-Inspection Fees		857.00	627.00	61.00	5,000.00	4,939.00	1.22%
44200-Backflow Certification Testing		1,077.00	2,933.00	61.00	4,000.00	3,939.00	1.53%
44500-Repair Labor/Materials		48,148.13	12,265.31	450.00	25,000.00	24,550.00	1.80%
44510-Reimbursable Expense		89,915.91	93,006.19	61,807.19	93,000.00	31,192.81	66.46%
44900-Other Water/Sewer Charges		(435.00)	19.09	50.00	-	(50.00)	0.00%
48190-Miscellaneous Operating Rev		86,160.18	120,799.87	90,917.84	35,000.00	(55,917.84)	259.77%
54610-Miscellaneous Income		7,163.51	42,935.51	15,991.40	-	(15,991.40)	0.00%
X01-Property Tax/Assmt Rev		3,145,790.36	3,500,940.97		3,529,992.00	3,529,992.00	0.00%
52100-Property Taxes		3,116,106.12	3,471,513.21		3,529,992.00	3,529,992.00	0.00%
53100-HOPTR		29,684.24	29,427.76		-	-	0.00%
X02-Grant Revenue		54,442.52	812,782.00		-	-	0.00%
54510-Grant Revenue/Federal Agencies		50,013.66	650,226.00		-	-	0.00%
54520-Grant Revenue/State Agencies		4,428.86	162,556.00		-	-	0.00%
X03-Interest Income		(1,580,903.39)	305,623.74	6,618.31	15,000.00	8,381.69	44.12%
51100-Interest Income/CCWD Invest		(641.76)	16,103.67	6,618.31	15,000.00	8,381.69	44.12%
51700-Net Mark to Market Value		(1,580,261.63)	289,520.07		-	-	0.00%
X05-Power Sales		710,135.39	975,222.85	457,096.97	1,054,800.00	597,703.03	43.33%
54300-Power Sales-North Fork		616,542.91	730,195.10	309,133.00	844,800.00	535,667.00	36.59%
54400-Power Sales-New Hogan		93,592.48	245,027.75	147,963.97	210,000.00	62,036.03	70.46%
X06-Other Revenue		1,245,812.64	1,048,453.47	135,018.01	1,040,360.00	905,341.99	12.98%
48130-Rental Revenue		71,825.00	14,395.32	5,075.45	83,000.00	77,924.55	6.12%
51600-Gain/(Loss) on Sale of Assets		(97,986.08)	30,925.00		-	-	0.00%
52420-Standby Fees		130,805.00	126,230.00		131,000.00	131,000.00	0.00%
54600-Other Non-Operating Revenue		1,141,168.72	618,602.15	129,942.56	826,360.00	696,417.44	15.72%
54700-Contributed Capital Revenue			258,301.00		-	-	0.00%
X30-Transfers In		995,065.71	6,218,256.95		4,067,141.00	4,067,141.00	0.00%
59100-Transfers In From Funds		977,332.39	6,202,908.97		4,067,141.00	4,067,141.00	0.00%
59520-Loan Repay-Interfund Interest		17,733.32	15,347.98		-	-	0.00%
X08-Lease			103,748.68		-	-	0.00%
54350-Lease Revenue			100,945.15		-	-	0.00%
51350-Lease Interest Revenue			2,803.53		-	-	0.00%
Grand Total		19,030,130.52	27,823,172.46	7,900,106.42	26,703,905.00	18,803,798.58	29.58%

Analysis of District Revenues identifies the following accounts to note:

Water Sales & Charges

41200-Water Sales-Fire Hydrant	172,528.79	185,304.03	123,129.69	200,000.00	76,870.31	61.56%
44100-Account Establishment Fees	53,444.50	33,446.00	17,680.00	50,000.00	32,320.00	35.36%
44110-Delinquent Account Charge	25,108.00	1,813.50	1,318.00	95,000.00	93,682.00	1.39%

41200 - Hydrant sales are ahead for the year.

44100 – New Account Establishment Fees are below benchmark, likely due to reduced existing home sales. Finance will continue to monitor this account. This account is unchanged from the prior period.

44110 – Reminder notices will resume with the January 2024 billing. Staff will monitor effectiveness of reminders prior to deciding to reinstate reminder fee. This account is unchanged from the prior period.

Water/Sewer Fees

44300-Install Water Meter	50,611.00	36,096.47	13,394.00	30,000.00	16,606.00	44.65%
48100-Concept Approval Fees	3,988.00	17,804.00	2,280.00	-	(2,280.00)	0.00%

44300 Meter sales are ahead of the benchmark at this time due to increased building activity.

48100 Concept Approval projects are not budgeted.

Miscellaneous Operating Revenue

44200-Backflow Certification Testing	1,077.00	2,933.00	122.00	4,000.00	3,878.00	3.05%
44500-Repair Labor/Materials	48,148.13	12,265.31	450.00	25,000.00	24,550.00	1.80%
44510-Reimbursable Expense	89,915.91	93,006.19	61,807.19	93,000.00	31,192.81	66.46%
48190-Miscellaneous Operating Rev	86,160.18	120,799.87	90,917.84	35,000.00	(55,917.84)	259.77%

44200 Backflow testing was just completed and invoices will be issued in December.

44500 Repair Labor/Materials is customer driven as necessary.

44510 Developer activity is higher than expected.

48190 Miscellaneous Operating Revenue includes the Credit Card and Tyler Convenience Fees collected. This is offset by the expense account “Third Party Payment Processing” (61485). The YTD amount of fees is approximately \$85,760 with \$90,880 collected in revenue.

Power Sales

54300-Power Sales-North Fork	616,542.91	730,195.10	309,133.00	844,800.00	535,667.00	36.59%
54400-Power Sales-New Hogan	93,592.48	245,027.75	147,963.97	210,000.00	62,036.03	70.46%

Power sale revenues run through October. New Hogan/MID remains higher than expected, while revenue for North Fork is slightly below the benchmark.

Other Revenue

48130-Rental Revenue	71,825.00	14,395.32	5,075.45	83,000.00	77,924.55	6.12%
54600-Other Non-Operating Revenue	1,141,168.72	618,602.15	129,942.56	826,360.00	696,417.44	15.72%
54350-Lease Revenue		100,945.15		-	-	0.00%
51350-Lease Interest Revenue		2,803.53		-	-	0.00%

48130 - The GASB87 accounting entry for Cell Tower Lease Revenue occurs at the end of the year (revenue has moved to 54350/54150). Approximately \$73,000 of the Rental Revenue projected is derived from Cell Tower Leases. During the year, the revenue received is used to reduce the amount accrued to account 15450 at year end. The Finance Department is working to show the Lease Revenue on this report. The current Lease Revenue received total is: \$34,521.03 (approx. 47.29% of budget) Verizon \$29,321.03, T-Mobile \$3,700, Vertical Bridge \$1,500. This revenue is on track for the year. Additionally, \$35,396.76 was collected for overdue FY 22-23 payments from Verizon.

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

Non-Operating Account Revenue Summary		Period		5
Account Type	Fiscal Year	2022	2023	2024
W01-Sales & Charges		4,618,837.75	4,606,691.04	1,716,800.54
41010-Capital R&R-Sewer		1,216,996.04	1,223,555.45	409,343.25
41010-Capital R&R-Water		3,401,841.71	3,374,085.61	1,307,108.41
41300-Water Sales Slurry Line			9,049.98	348.88
W03-Misc. Operating Revenue		136,500.00	861.87	
48190-Miscellaneous Operating Rev			861.87	
54610-Miscellaneous Income		136,500.00		
X01-Property Tax/Assmt Rev		790,891.94	799,720.37	8,142.34
52100-Property Taxes		555,146.53	617,813.12	
52200-Assessment Revenue		235,745.41	181,907.25	8,142.34
X02-Grant Revenue		1,808,702.27	2,822,722.35	1,314,819.00
54510-Grant Revenue/Federal Agencies		1,131,178.38	934,170.05	
54520-Grant Revenue/State Agencies		541,023.89	1,888,552.30	1,314,819.00
54530-Grant Revenues/Other Agencies		136,500.00		
X03-Interest Income		127,376.68	1,245,203.98	708,017.53
51100-Interest Income/CCWD Invest		96,228.85	1,225,207.30	705,471.55
51200-Interest Income/Trusted Funds		32.44	4,246.95	2,545.98
51500-Interest Income-Loans		31,115.39	15,749.73	
X04-Expansion/Assmt Fees		1,144,659.56	915,725.50	209,595.00
52410-Expansion Fees		1,144,659.56	915,725.50	209,595.00
X06-Other Revenue		19,286.10	33,529.88	
52210-Assessment Admin.		-		
52230-Prepaid Assessment Revenue		19,286.10		
52270-Redemption Premium Revenue		-		
54600-Other Non-Operating Revenue			5,486.99	
52220-Assessment Revenue - Forclsur			25,000.00	
54600-Other Non-Operating Revenue			3,042.89	
X30-Transfers In		25,681,087.16	14,907,809.17	6,702,760.30
59100-Transfer In From Funds		25,681,087.16	14,819,089.17	6,702,760.30
59100-Transfers In From Funds			88,720.00	
Grand Total		34,327,341.46	25,332,264.16	10,660,134.71

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.

District Operating Expense Detail

Overall Expenses at the end of November are below the 42% 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	5	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date			Fiscal Year		Current	Remaining	42%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	10,140,463	10,821,250	4,558,654	12,554,608.00	7,995,953.54		36.31%
60000-Salaries/Wages	5,916,756	6,397,205	2,776,189	7,637,167.00	4,860,977.61		36.35%
60005-Payouts	202,859	129,687	22,241	264,679.00	242,437.80		8.40%
60010-On Call Pay		2,850		21,100.00	21,100.00		0.00%
60015-Standby Pay	4,482	68,500	2,300	24,500.00	22,200.00		9.39%
60030-Overtime	215,813	406,551	110,975	251,630.00	140,655.22		44.10%
60035-CTO Payout			62,074	-	(62,074.15)		0.00%
60100-Benefits	2,174,849	2,546,602	1,053,546	2,867,484.00	1,813,938.27		36.74%
60102-Medical Reimbursements	3,858			-	-		0.00%
60110-Retirement Expense	673,328	709,201	327,252	859,409.00	532,157.12		38.08%
60115-CalPERS UAL	393,602	513,650	186,692	463,639.00	276,946.67		40.27%
60117-Retiree Health Benefit	554,915	47,004	17,385	165,000.00	147,615.00		10.54%
Y02-Utility Service	1,227,616	2,247,174	867,545	2,385,045.00	1,517,499.82		36.37%
60210-Power	1,029,112	2,033,658	800,036	2,175,415.00	1,375,378.52		36.78%
60220-Water	10,572	10,679	3,421	10,500.00	7,078.86		32.58%
60230-Sewage	47,869	47,548	14,657	43,970.00	29,313.44		33.33%
60240-Telephone Lease Lines	2,638	(0)		-	-		0.00%
60250-Telephone	117,437	133,706	40,791	129,460.00	88,668.86		31.51%
60260-Refuse/Disposal	19,987	21,584	8,640	25,700.00	17,060.14		33.62%
Y03-Materials/Supplies	1,611,633	1,556,347	715,522	1,712,030.00	996,507.85		41.79%
60310-Materials and Supplies	307,426	183,739	86,958	208,450.00	121,491.99		41.72%
60311-Herbicide	676		15	1,000.00	984.59		1.54%
60312-Safety Eq Repl consumables	43,212	38,980	18,135	-	(18,134.77)		0.00%
60313-Tools	33,282	35,530	9,146	35,667.00	26,520.67		25.64%
60314-Uniforms - New	18,550	14,323	692	25,000.00	24,307.57		2.77%
60316-Materials and Supplies-CalFire	10,014	4,635	32	18,000.00	17,968.47		0.18%
60320-Safety Materials and Supplies	4,013	4,869	3,657	13,200.00	9,542.82		27.71%
60325-Lab Supplies Consumables	40,077	48,899	26,919	40,000.00	13,080.75		67.30%
60327-Ozone System Parts	5,203	2,374	493	10,000.00	9,507.18		4.93%
60328-UV Parts and Supplies	73,571	58,645	502	110,000.00	109,497.95		0.46%
60331-Electrical Parts Replacement	90,427	73,010	53,422	70,000.00	16,578.25		76.32%
60332-Leak Repair Supplies	103,083	166,552	27,443	160,000.00	132,556.69		17.15%
60333-Road Repair Materials	27,853	32,177	11,088	25,850.00	14,762.19		42.89%
60334-SCADA Radio Supplies	14,736	14,861	748	17,000.00	16,251.51		4.40%
60335-Septic Tanks - New and Repairs	5,629	8,113	7,040	11,200.00	4,159.73		62.86%
60338-Meters New Conn and Repl	17,777	4,322	2,819	10,000.00	7,180.62		28.19%
60350-Aerator/Compressor etc repair	15,425	15,616	7,003	18,000.00	10,997.36		38.90%
60353-Computers/peripherals	22,298	761	120	18,500.00	18,380.00		0.65%
60354-Control Sys/Pressure Transducer	8,766	5,205	1,581	8,200.00	6,618.77		19.28%
60355-Headworks/Solids Removal Rep.	27,646	22,997	7,524	20,160.00	12,635.99		37.32%
60356-HVAC	11,216	10,520	9,483	8,500.00	(983.22)		111.57%
60357-Mixers	31,241	10,883	3,084	25,000.00	21,916.10		12.34%
60358-Monitor Wells Repair			1,147	5,000.00	3,853.33		22.93%
60359-Pumps/Motors Repair	193,726	79,701	127,700	140,000.00	12,300.19		91.21%
60360-Solids Handling Equip Repair	207	87	174	5,000.00	4,826.21		3.48%
60390-Admin. Technologies/Comm.	50,525	91,932	8,946	112,810.00	103,863.82		7.93%
60395-Chemicals	455,056	627,615	299,650	552,893.00	253,243.09		54.20%

Operating Account Expense Summary			Period		5	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date			Fiscal Year			Current	Remaining	42%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y04-Outside Services	944,745	864,442	297,141					
60400-Outside Services	150,679	91,864	43,464	1,197,472.00	900,330.89			24.81%
60401-Fire Ext. Testing Cust. Base	2,000	2,000		153,986.00	110,521.73			28.23%
60402-Spraying - Weeds & Insects	31,866	28,812	4,234	2,200.00	2,200.00			0.00%
60403-Snow Removal	3,988	22,000		43,000.00	38,766.00			9.85%
60404-Uniform Launder	26,065	26,726	11,567	7,200.00	7,200.00			0.00%
60405-Fire Hydrant Maintenance	3,768	26,564	450	22,675.00	11,107.97			51.01%
60410-Service Maintenance Contracts	96,408	86,486	23,460	56,625.00	56,175.00			0.79%
60412-Groundwater Monitoring	33,795	38,968	12,221	127,645.00	104,185.11			18.38%
60413-Instrumentation Tech	10,281	3,916	4,496	51,975.00	39,754.00			23.51%
60414-Ozone System PM	15,144			8,500.00	4,004.00			52.89%
60415-Backflow Device Testing	2,493	1,925	2,656	7,000.00	7,000.00			0.00%
60416-SCADA Consulting (A-Teem)	15,180	6,682		4,000.00	1,344.31			66.39%
60417-Hauling / Dig / Crane	4,905	475	665	10,000.00	10,000.00			0.00%
60419-Pave / Seal / Asphalt Repair	63,521	55,596	12,231	5,000.00	4,335.00			13.30%
60420-Drug and Alcohol Testing	2,080	5,189	1,205	115,000.00	102,769.50			10.64%
60423-Telemetry / Radio		763		4,000.00	2,795.00			30.13%
60424-Septic Hauling	44,407	49,345	10,500	-	-			0.00%
60424-Sludge Pumping		1		40,000.00	29,500.00			26.25%
60425-Tank Cleaning	33,138	11,800	3,480	-	-			0.00%
60426-Building Repairs	15,110	1,435		50,000.00	46,520.00			6.96%
60427-UV System PM		639	9,420	35,000.00	35,000.00			0.00%
60429-Recruiting	18,012	31,574	8,269	10,000.00	580.00			94.20%
60430-Claims/Damages	14,861	7,722	2,712	16,500.00	8,230.70			50.12%
60431-Computer Lic Maint Contracts	113,895	112,778	91,771	5,000.00	2,287.87			54.24%
60440-Janitorial Services	23,220	23,220	10,110	247,781.00	156,009.70			37.04%
60470-Laboratory Services	152,732	176,515	43,030	24,385.00	14,275.00			41.46%
60480-Rental (Non Vehide and Equip)	67,200	51,446	1,200	145,000.00	101,970.00			29.68%
Y05-Professional Services	677,921	572,882	186,819	5,000.00	3,800.00			24.00%
60510-Accounting/Auditing	39,911	39,400	22,594	834,750.00	647,931.24			22.38%
60541-Advertising/Publicity	3,946	1,824	1,582	41,600.00	19,006.25			54.31%
60590-Professional Services	634,064	531,657	162,644	3,500.00	1,918.49			45.19%
Y06-Vehide/Equipment	599,246	587,844	245,037	789,650.00	627,006.50			20.60%
60610-Operating Exp Gas and Oil	372,967	374,709	158,640	538,150.00	293,112.92			45.53%
60620-Repair Exp/Parts and Repairs	140,186	115,941	66,560	360,150.00	201,509.81			44.05%
60625-Fuel/Repair - Generators	27,411	9,069	5,683	110,000.00	43,440.44			60.51%
60650-Rental Exp Vehides and Equip	1,142	17,086	416	20,000.00	14,316.69			28.42%
60660-Vehicle Lease & Maintenance	24,730	32,351	13,738	11,500.00	11,084.43			3.61%
60665-Capital Lease Interest	32,810	38,688		36,500.00	22,761.55			37.64%
Y07-Office Expenses	180,272	169,043	71,532	-	(71,532.42)			0.00%
60700-Forms and Supplies	684	1,896		4,000.00	4,000.00			0.00%
60710-Permits and Licenses	20,046	26,036	10,243	4,000.00	4,000.00			0.00%
60720-Postage	9,749	7,564	9,178	21,600.00	11,357.38			47.42%
60730-Publications/Subscriptions	2,330	2,163	962	15,950.00	6,771.60			57.54%
60732-Memberships and Dues	147,404	131,385	51,150	1,750.00	788.46			54.95%
60760-Recording/Title Reports	59			127,792.00	76,642.14			40.03%
Y08-Travel/Training	51,843	108,465	24,081	-	-			0.00%
60810-Training Conf and Travel	51,498	108,042	23,931	105,550.00	81,469.35			22.81%
60820-Other Travel Costs	345	423	149	101,200.00	77,268.82			23.65%
Y10-Purchased Water	477,495	423,460		4,350.00	4,200.53			3.44%
61100-New Hogan OM Payment	477,495	423,460		-	-			0.00%
61101-Purchased Water		0		14,600.00	14,600.00			0.00%
Y11-Retired Employee	(7,537,854)	737,017	317,198	-	-			0.00%
61200-Retired Employee Costs	(7,537,854)	737,017	317,198	767,000.00	449,802.27			41.36%
Y12-Bad Debts	17,585	98,389	30,111	767,000.00	449,802.27			41.36%
61310-Bad Debt Expense	17,585	98,389	30,111	40,000.00	9,889.21			75.28%

Operating Account Expense Summary				Period	5	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year	-T	Current	Remaining	42%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y13-Misc Op Expenses	1,602,674	1,634,658	737,933	-	(737,932.96)	0.00%		
61315-Rate Assistance Program	55,053	44,448	17,894	60,000.00	42,105.63	29.82%		
61409-Unemployment Claims	14,133	18,760	12,252	10,000.00	(2,252.00)	122.52%		
61410-Insurance	280,267	315,059	167,661	281,100.00	113,438.93	59.64%		
61420-State Water and Sewer Fees	263,067	267,282	4,474	250,000.00	245,526.06	1.79%		
61430-Federal Dam and Admin Fees	356,576	620,545	341,245	702,000.00	360,755.44	48.61%		
61435-State/Federal/County Fees	420,823	135,003	109,982	85,500.00	(24,482.03)	128.63%		
61450-Mandated Plans	57,264		2,087	18,000.00	15,912.56	11.60%		
61455-Water Conservation	3,063	7,789	1,000	4,000.00	3,000.00	25.00%		
61485-Third Party Payment Processing	152,428	225,773	81,244	33,600.00	(47,643.66)	241.80%		
61490-Misc Operating Expense			94	-	(93.89)	0.00%		
Y14-Amort/Depr	4,797,158	4,850,997		-	-	0.00%		
64230-Depreciation Expense	4,797,158	4,850,997		-	-	0.00%		
Y15-Director Costs	128,092	144,979	54,303	160,494.00	106,191.15	33.83%		
60000-Salaries/Wages	26,280	30,840	13,680	7,637,167.00	7,623,487.00	0.18%		
60100-Benefits	85,362	87,774	32,953	2,867,484.00	2,834,531.18	1.15%		
60102-Medical Reimbursements	400			-	-	0.00%		
60310-Materials and Supplies	207	483	173	208,450.00	208,276.78	0.08%		
60810-Training Conf and Travel	8,565	20,927	5,539	101,200.00	95,661.12	5.47%		
60820-Other Travel Costs	7,278	4,955	1,958	4,350.00	2,392.07	45.01%		
Y16-Legal	277,230	310,160	95,020	245,000.00	149,979.58	38.78%		
60505-Outside Legal Fees	277,230	310,160	95,020	245,000.00	149,979.58	38.78%		
Z02-Debt Repayment	370,223	1,230,961	920,492	3,212,861.00	2,292,368.63	28.65%		
72120-Interest Exp PERS UAL Loan	161,501	149,705	72,708	142,644.00	69,936.00	50.97%		
72210-Interest Exp - USDA AMI AMR	15,371	52,714	32,678	83,703.00	51,025.23	39.04%		
72310-Interest Exp - Vac Con Truck	8,651	8,660	3,498	6,276.00	2,778.31	55.73%		
72350-Interest Exp-USDA EP Reach 3A	55,411	53,430	26,447	52,344.00	25,897.50	50.52%		
72400-Interest Exp-Water Fund Loan	17,733	15,348		7,515.00	7,515.00	0.00%		
72500-Interest Exp New Hogan Loan	9,027	6,551		4,684.00	4,684.00	0.00%		
72600-Interest Exp OP HQ	31,115	15,750		-	-	0.00%		
72700-Interest Exp-VacCon Truck	9,916	6,318	2,025	3,193.00	1,168.49	63.40%		
72850-Interest Exp-Water CIP Loan 22	47,047	573,813	278,771	557,542.00	278,771.20	50.00%		
72860-Interest Exp-Sewer CIP Loan 22	14,450	348,670	169,584	339,168.00	169,584.00	50.00%		
72900-Interest Exp-Water Rev Loan		0		-	-	0.00%		
73120-Principal-PERS UAL Loan 03/36	-	-	167,000	338,000.00	171,000.00	49.41%		
73210-Principal - USDA AMI AMR	-	-		89,000.00	89,000.00	0.00%		
73310-Principal - Vac Con Truck	(1)	(0)	58,469	117,659.00	59,189.55	49.69%		
73350-Principal-USDA Reach 3A 09/55	-	-	48,800	48,800.00	-	100.00%		
73400-Principal-Water Fnd Ln 07/27	0	0		72,207.00	72,207.00	0.00%		
73500-Principal-New Hogan 06/25	1	1		55,242.00	55,242.00	0.00%		
73600-Principal-OP HQ 06/28	(0)	0		-	-	0.00%		
73700-Principal-VacCon 08/24	1	0	60,514	121,884.00	61,370.35	49.65%		
73850-Principal-Water CIP Loan 22		-		-	-	0.00%		
73860-Principal-Sewer CIP Loan 22		-		414,000.00	414,000.00	0.00%		
73900-Principal-Water Rev Loan		-		-	-	0.00%		
Z03-Capital Equipment	658,275	418,334	266,069	808,482.00	542,412.63	32.91%		
75100-Vehicles Purchased	141,397			-	-	0.00%		
75110-Vehicles Capital Lease	171,962	219,397	114,223	304,819.00	190,595.60	37.47%		
75200-Equipment Purchased	470,177	282,707	74,986	185,948.00	110,962.03	40.33%		
75300-Materials - Capital Outlay	46,701	83,355	76,860	317,715.00	240,855.00	24.19%		
75300-Materials - Projects	0	9,198		-	-	0.00%		
75400-Outside Svcs - Capital Outlay		43,073		-	-	0.00%		
76000-Contra Cap Outlay-Lease Veh	(171,963)	(219,396)		-	-	0.00%		
Z04-Misc Non Operating	16,731	54,175	1,196	13,500.00	12,304.32	8.86%		
60715-Late Fees and Other Penalties	1,599	5,635	1,196	-	(1,195.68)	0.00%		
78100-Investment Agent Fees		0		-	-	0.00%		
78200-Calaveras County Fees	46	205		-	-	0.00%		
78210-LAFCO Contribution	13,336	12,706		13,500.00	13,500.00	0.00%		
78700-Construction Contracts		29,250		-	-	0.00%		
78990-Misc Non-Operating Costs	1,750	6,379		-	-	0.00%		
Z30-Transfers Out	23,699,740	2,146,409		-	-	0.00%		
79100-Transfers Out	23,699,740	2,146,409		-	-	0.00%		
Grand Total	39,941,088	28,976,984	9,388,654	26,685,234.00	17,296,580.02	35.18%		

DEPARTMENTAL EXPENSE REPORTS

Dept 50 – Non-Departmental

Operating Account Expense Summary				Period	5	Benchmark	
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year	Current	Remaining	42%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y02-Utility Service	29,845	37,669	13,377	30,460.00	17,083.44	43.92%	
Y03-Materials/Supplies	54,912	40,757	13,568	40,300.00	26,731.79	33.67%	
Y04-Outside Services	72,757	71,921	35,836	139,182.00	103,346.09	25.75%	
Y05-Professional Services		1,393	2,073	-	(2,073.02)	0.00%	
Y11-Retired Employee	(7,537,854)	737,017	317,198	767,000.00	449,802.27	41.36%	
Y13-Misc Op Expenses	280,267	315,059	167,661	-	(167,661.07)	0.00%	
Z02-Debt Repayment	370,223	1,230,961	920,492	3,212,861.00	2,292,368.63	28.65%	
Z03-Capital Equipment	0	23,677		-	-	0.00%	
Z04-Misc Non Operating	13,353	14,924		13,500.00	13,500.00	0.00%	
Grand Total	(6,716,497)	2,473,378	1,470,205	4,750,216.00	3,280,011.13	30.95%	

Analysis shows that Non-Departmental (Department 50) expenses are below the benchmark target of forty-two percent (42%). Accounts to note are:

Utility Service

60220-Water	4,087	5,232	2,408	4,500.00	2,091.62	53.52%
60250-Telephone	12,359	13,683	3,833	2,460.00	(1,372.61)	155.80%

The water & telephone budgets will continue to be monitored by finance, and may need an adjustment mid-year.

Outside Services

60400-Outside Services	28,178	35,492	23,968	48,810.00	24,842.37	49.10%
60430-Claims/Damages	14,861	7,722	2,712	5,000.00	2,287.87	54.24%

60400 Outside Services includes unexpected OP HQ Heating & Air Conditioning repairs

60430 Claims/Damages are approved on a case by case basis and will continue to be monitored by Finance. This amount is unchanged from the prior month.

Miscellaneous Operating Expenses

61410-Insurance	280,267	315,059	167,661	281,100.00	113,438.93	59.64%
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61410 The final insurance rates were not available when the budget was approved. The bulk of the payments are made in the first months of the year, which skews the percentage to benchmark. This account is unchanged from the prior period.

Debt Repayment

72120-Interest Exp PERS UAL Loan	161,501	149,705	72,708	142,644.00	69,936.00	50.97%
72310-Interest Exp - Vac Con Truck	8,651	8,660	3,498	6,276.00	2,778.31	55.73%
72350-Interest Exp-USDA EP Reach 3A	55,411	53,430	26,447	52,344.00	25,897.50	50.52%
72700-Interest Exp-VacCon Truck	9,916	6,318	2,025	3,193.00	1,168.49	63.40%
72850-Interest Exp-Water CIP Loan 22	47,047	573,813	278,771	557,542.00	278,771.20	50.00%
72860-Interest Exp-Sewer CIP Loan 22	14,450	348,670	169,584	339,168.00	169,584.00	50.00%
73120-Principal-PERS UAL Loan 03/36	-	-	167,000	338,000.00	171,000.00	49.41%
73310-Principal - Vac Con Truck	(1)	(0)	58,469	117,659.00	59,189.55	49.69%
73350-Principal-USDA Reach 3A 09/55	-	-	48,800	48,800.00	-	100.00%
73700-Principal-VacCon 08/24	1	0	60,514	121,884.00	61,370.35	49.65%

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

Dept. 54 - Utility Services

Operating Account Expense Summary				Period	5	Benchmark	
Prior Years=Full Year, Current Year = Actual to Date		Fiscal Year			Current	Remaining	42%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	7,140,378	7,637,213	3,201,678	7,973,159.00	4,771,480.55	40.16%	
Y02-Utility Service	1,197,771	2,209,505	854,169	2,354,585.00	1,500,416.38	36.28%	
Y03-Materials/Supplies	1,469,952	1,400,607	688,661	1,527,070.00	838,408.84	45.10%	
Y04-Outside Services	684,416	591,509	145,304	832,807.00	687,502.71	17.45%	
Y05-Professional Services	6,154	135,409	28,579	80,500.00	51,921.30	35.50%	
Y06-Vehicle/Equipment	599,246	587,787	245,037	538,150.00	293,112.92	45.53%	
Y07-Office Expenses	52,925	40,362	21,257	-	(21,257.04)	0.00%	
Y08-Travel/Training	27,807	40,251	9,857	35,500.00	25,643.11	27.77%	
Y10-Purchased Water	5,837	11,871		-	-	0.00%	
Y13-Misc Op Expenses	263,067	267,282	4,474	-	(4,473.94)	0.00%	
Z03-Capital Equipment	658,275	394,657	266,069	801,482.00	535,412.63	33.20%	
Z04-Misc Non Operating	1,181	2,829	1,196	-	(1,195.68)	0.00%	
Grand Total	12,107,009	13,319,281	5,466,281	14,455,853.00	8,989,571.78	37.81%	

This table shows the Utilities Department (Department 54) expenses are below the benchmark target of forty-two percent (42%). Accounts to note are:

Salaries/Wages/Benefits

60030-Overtime	195,405	367,560	100,791	210,000.00	109,208.74	48.00%
60035-CTO Payout			51,947	-	(51,946.89)	0.00%
60115-CalPERS UAL	303,418	369,742	126,166	132,416.00	6,249.92	95.28%

60030 Overtime is being monitored by all departments.

60035 CTO Payouts are not budgeted.

60115 The prepayment for CalPERS UAL is paid in the beginning of the year, which skews the percentage to benchmark.

Materials/Supplies

60310-Materials and Supplies	238,068	133,428	77,697	152,000.00	74,302.57	51.12%
60325-Lab Supplies Consumables	40,077	48,899	26,919	40,000.00	13,080.75	67.30%
60331-Electrical Parts Replacement	90,427	73,010	53,422	70,000.00	16,578.25	76.32%
60335-Septic Tanks - New and Repairs	5,629	8,113	7,040	11,200.00	4,159.73	62.86%
60356-HVAC	11,216	10,520	4,486	8,500.00	4,013.83	52.78%
60359-Pumps/Motors Repair	193,726	79,701	127,700	140,000.00	12,300.19	91.21%
60395-Chemicals	455,056	627,615	299,650	552,893.00	253,243.09	54.20%

Materials/supplies for repairs are purchased as needed. Finance will continue to monitor these accounts.

Outside Services

60404-Uniform Launder	26,065	26,726	11,567	22,675.00	11,107.97	51.01%
60413-Instrumentation Tech	10,281	3,916	4,496	8,500.00	4,004.00	52.89%
60415-Backflow Device Testing	2,493	1,925	2,656	4,000.00	1,344.31	66.39%
60427-UV System PM		639	9,420	10,000.00	580.00	94.20%

60404 Uniform Laundering is higher than expected. Finance will continue to monitor this account.

60413 is unchanged from the prior period.

60415 Backflow Device Testing started early this year and is expected to be on track for the year.

60427 UV System PM is performed early in the year and is expected to be on track for the year.

Vehicle/Equipment

60620-Repair Exp/Parts and Repairs	140,186	115,941	66,560	110,000.00	43,440.44	60.51%
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60620 Repairs to the VacCon were necessary early in the year. Finance will continue to monitor this account.

Office Expenses

60732-Memberships and Dues	31,865	17,672	11,078	20,000.00	8,921.94	55.39%
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60732 The majority of permits, licenses, dues and memberships are renewed early in the year which skews the percentage to benchmark. Finance will continue to monitor these accounts.

Dept 56 – General Management

Operating Account Expense Summary				Period		5	Benchmark	
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year	▼	Current	Remaining	42%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y01-Sal/Wage/Benefits	709,781	692,641	341,486	967,520.00	626,033.88	35.29%		
Y03-Materials/Supplies	6,423	7,825	4,068	46,100.00	42,032.50	8.82%		
Y04-Outside Services	20,092	36,763	9,474	20,500.00	11,025.70	46.22%		
Y05-Professional Services	96,047	120,265	36,327	160,800.00	124,472.94	22.59%		
Y07-Office Expenses	46,605	49,953	11,886	-	(11,885.99)	0.00%		
Y08-Travel/Training	9,881	29,559	7,845	26,450.00	18,605.43	29.66%		
Y11-Retired Employee	(0)			-	-	0.00%		
Y13-Misc Op Expenses	14,133	18,760	12,252	-	(12,252.00)	0.00%		
Y16-Legal	129,895	131,149	13,308	125,000.00	111,691.62	10.65%		
Grand Total	1,032,856	1,086,915	436,646	1,400,695.00	964,049.08	31.17%		

Analysis shows that General Management's (Department 56) overall expenses are below the benchmark target of forty-two percent (42%). Accounts to note are:

Salaries/Wages/Benefits

60030-Overtime	1,695	2,531	5,616	630.00	(4,985.97)	891.42%
60115-CalPERS UAL	17,834	23,674	9,785	9,330.00	(455.44)	104.88%

60030 Overtime is being monitored by all departments. This account is unchanged from the prior period.

60115 The prepayment for CalPERS UAL is paid in the beginning of the year, which skews the percentage to benchmark.

Outside Services

60429-Recruiting	18,012	31,574	8,269	16,500.00	8,230.70	50.12%
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60429 Recruiting is high due to a large number of open positions.

Professional Services

60541-Advertising/Publicity	1,164	1,550	1,582	1,500.00	(81.51)	105.43%
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60541 Advertising includes public notices for the Board meetings.

Office Expenses

60730-Publications/Subscriptions	773	935	619	150.00	(469.19)	412.79%
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60730 The majority of publications are renewed early in the year which skews the percentage to benchmark. Finance will continue to monitor these accounts. A Water Code/Municipal Law Handbook is included.

Miscellaneous Operating Expenses

61409-Unemployment Claims	14,133	18,760	12,252	10,000.00	(2,252.00)	122.52%
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61409 Unemployment claims are higher than anticipated.

Dept 57 – Board of Directors

Operating Account Expense Summary				Period	5	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		Current	Remaining	42%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y15-Director Costs	128,092	144,979	54,303	160,494.00	106,191.15	33.83%		
60000-Salaries/Wages	26,280	30,840	13,680	43,200.00	29,520.00	31.67%		
60100-Benefits	85,362	87,774	32,953	93,544.00	60,591.18	35.23%		
60102-Medical Reimbursements	400			-	-	0.00%		
60310-Materials and Supplies	207	483	173	3,750.00	3,576.78	4.62%		
60810-Training Conf and Travel	8,565	20,927	5,539	17,500.00	11,961.12	31.65%		
60820-Other Travel Costs	7,278	4,955	1,958	2,500.00	542.07	78.32%		
Grand Total	128,092	144,979	54,303	160,494.00	106,191.15	33.83%		

Analysis shows that the Board of Director's (Department 57) overall expenses are below the benchmark target of forty-two percent (42%). Accounts to note are:

60820 Other travel costs will continue to be monitored by Finance.

Dept 58 – Engineering

Operating Account Expense Summary				Period	5	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		Current	Remaining	42%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y01-Sal/Wage/Benefits	794,724	794,056	381,010	1,576,201.00	1,195,190.51	24.17%		
Y03-Materials/Supplies	9,333	9,269	1,762	20,400.00	18,638.26	8.64%		
Y04-Outside Services	18,338	1,196	19,409	27,410.00	8,001.21	70.81%		
Y05-Professional Services	83,197	1,520	11	50,000.00	49,989.00	0.02%		
Y06-Vehicle/Equipment		57		-	-	0.00%		
Y07-Office Expenses	794	5,652	875	-	(874.99)	0.00%		
Y08-Travel/Training	10,081	24,653	1,911	24,600.00	22,689.48	7.77%		
Z04-Misc Non Operating		29,250		-	-	0.00%		
Grand Total	916,466	865,654	404,978	1,707,411.00	1,302,433.47	23.72%		

The table above shows that Engineering's (Department 58) overall expenses are well below the benchmark target of forty-two percent (42%). Accounts to note are:

Salaries/Wages/Benefits

60115-CalPERS UAL	39,431	62,658	26,214	27,940.00	1,725.99	93.82%
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60115 The prepayment for CalPERS UAL is paid in the beginning of the year, which skews the percentage to benchmark.

Outside Services

60431-Computer Lic Maint Contracts			19,409	16,860.00	(2,548.79)	115.12%
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The number of seats for the AutoCad license increased due to new hires. This account is unchanged from the prior period.

Office Expenses

60732-Memberships and Dues	192	1,079	469	600.00	131.00	78.17%
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60732 The majority of permits, licenses, dues and memberships are renewed early in the year which skews the percentage to benchmark. Finance will continue to monitor these accounts. This account is unchanged from the prior period.

Dept 59 – Administrative Services

Operating Account Expense Summary				Period	5	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		Current	Remaining	42%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y01-Sal/Wage/Benefits	1,307,304	1,399,164	520,440	1,403,352.00	882,911.60	37.09%		
Y03-Materials/Supplies	70,699	92,438	7,464	76,660.00	69,196.46	9.74%		
Y04-Outside Services	149,143	163,052	84,010	176,173.00	92,162.75	47.69%		
Y05-Professional Services	365,660	177,679	115,024	208,080.00	93,056.40	55.28%		
Y07-Office Expenses	10,433	9,359	9,178	-	(9,178.40)	0.00%		
Y08-Travel/Training	2,426	9,784	4,469	12,500.00	8,031.33	35.75%		
Y12-Bad Debts	17,585	98,389	30,111	40,000.00	9,889.21	75.28%		
Y13-Misc Op Expenses	210,544	278,010	99,732	-	(99,731.92)	0.00%		
Y14-Amort/Depr	4,797,158	4,850,997		-	-	0.00%		
Z04-Misc Non Operating	2,196	7,171		-	-	0.00%		
Z30-Transfers Out	23,699,740	2,146,409		-	-	0.00%		
Grand Total	30,632,888	9,232,453	870,428	2,030,015.00	1,159,587.43	42.88%		

Analysis shows that Administrative Services (Department 59) expenses are slightly above the benchmark target of forty-two percent (42%). Accounts to note are:

Salaries/Wages/Benefits

60115-CalPERS UAL	31,471	50,248	20,311	21,918.00	1,606.73	92.67%
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60115 The prepayment for CalPERS UAL is paid in the beginning of the year, which skews the percentage to benchmark.

Materials/Supplies

60310-Materials and Supplies	3,612	380	279	250.00	(29.10)	111.64%
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This was a bank deposit slip order, which is needed about every 2-3 years. This account is unchanged from the prior period.

Outside Services

60431-Computer Lic Maint Contracts	38,817	81,388	61,784	62,615.00	831.49	98.67%
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60431 The majority of computer license maintenance contracts renew early in the year, which skews the percentage to benchmark.

Professional Services

60510-Accounting/Auditing	39,911	39,400	22,594	41,600.00	19,006.25	54.31%
60590-Professional Services	325,749	138,279	92,430	166,480.00	74,050.15	55.52%

61510 Accounting/Auditing – the audit is at 50% as of November 30.

60590 Professional Services Includes the rate study costs. These were paid early in the year which skews the percentage to benchmark.

Office Expenses

60720-Postage	9,749	7,564	9,178	15,950.00	6,771.60	57.54%
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60720 Postage is higher than expected due to mailing two Prop 218 postcard notifications.

Bad Debts

61310-Bad Debt Expense	17,585	98,389	30,111	40,000.00	9,889.21	75.28%
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61310 Bad Debt is higher than expected. Finance will continue to monitor this account.

Miscellaneous Operating Expenses

61485-Third Party Payment Processing	152,428	225,773	81,244	33,600.00	(47,643.66)	241.80%
61490-Misc Operating Expense			94	-	(93.89)	0.00%

61485 Third Party Payment Processing represents the Credit Card and Tyler Convenience Fees paid. This is offset by the revenue account "Miscellaneous Operating Revenue" (48190). The quarterly amount of fees is approximately \$85,760 with \$90,880 collected in revenue (some fees are paid only on a quarterly basis).

Dept 60 – Water Resources

Operating Account Expense Summary				Period	5	Benchmark	
Prior Years=Full Year, Current Year = Actual to Date		Fiscal Year			Current	Remaining	42%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	188,276	298,176	114,039	368,563.00	254,524.00	30.94%	
Y03-Materials/Supplies	314	5,451		1,500.00	1,500.00	0.00%	
Y04-Outside Services			3,108	1,400.00	(1,707.57)	221.97%	
Y05-Professional Services	126,864	136,615	4,805	335,370.00	330,564.62	1.43%	
Y07-Office Expenses	69,515	63,717	28,336	-	(28,336.00)	0.00%	
Y08-Travel/Training	1,648	4,218		6,500.00	6,500.00	0.00%	
Y10-Purchased Water	471,659	411,589		-	-	0.00%	
Y13-Misc Op Expenses	834,664	755,547	453,814	-	(453,814.03)	0.00%	
Y16-Legal	147,336	179,011	81,712	120,000.00	38,287.96	68.09%	
Grand Total	1,840,275	1,854,325	685,814	2,180,550.00	1,494,735.98	31.45%	

Analysis shows that Water Resources (Department 60) expenses are below the benchmark target of forty-two percent (42%). Accounts to note are:

Salaries/Wages/Benefits

60030-Overtime		1,503	1,124	2,000.00	875.66	56.22%
60110-Retirement Expense	10,980	18,491	8,360	16,243.00	7,882.61	51.47%
60115-CalPERS UAL	1,448	7,328	4,216	6,222.00	2,006.47	67.75%

60030 Overtime is being monitored by all departments.

60110 Retirement expense is being monitored by Finance and is expected to be on track by year end.

60115 The prepayment for CalPERS UAL is paid in the beginning of the year, which skews the percentage to benchmark.

Outside Services

60431-Computer Lic Maint Contracts			3,108	1,400.00	(1,707.57)	221.97%
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60431 Access to ParcelQuest was added to the Water Resources department. Finance will continue to monitor this account. This account is unchanged from the prior period.

Misc Op Expenses

61430-Federal Dam and Admin Fees	356,576	620,545	341,245	702,000.00	360,755.44	48.61%
61435-State/Federal/County Fees	420,823	135,003	109,982	85,500.00	(24,482.03)	128.63%

61430 Federal Dam & Admin Fees are partially reimbursed by NCPA and MID. The expense is incurred early in the year which skews the percentage to benchmark. This account is unchanged from the prior period.

61435 State Fees are partially reimbursed by NCPA and MID. Of the \$109,982 paid, \$62,717 is to be reimbursed. This line item's budget is lower than needed and not aligned with prior year actuals. Finance will plan the FY 23/24 budget with this shortage in mind.

Legal

60505-Outside Legal Fees	147,336	179,011	81,712	120,000.00	38,287.96	68.09%
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60505 Expenditures for renewal efforts for water rights are as expected. Finance will continue to monitor this account.

CCWD - Fund Balance Report

As of November 30, 2023

Account	Description	Unaudited	Transactions	Unaudited	Unrestricted	Restricted	Agency
		6/30/2023	FY23-24	11/30/2023	11/30/2023	11/30/2023	11/30/2023
104-00-13101	Admin Replacement	18,779.89	-	18,779.89	-	18,779.89	-
108-00-13101	Interest Reserve	12,148,779.76	45,288.02	12,194,067.78	-	12,194,067.78	-
120-00-13101	CIP - Water	-	-	-	-	-	-
123-00-13101	CIP Loan - Water	18,821,232.36	95,147.30	18,916,379.66	-	18,916,379.66	-
125-00-13101	Capital R&R - Water	4,959,658.44	(12,855.52)	4,946,802.92	-	4,946,802.92	-
127-00-13101	USDA RD AMI/AMR	(176,052.99)	-	(176,052.99)	-	(176,052.99)	-
130-00-13101	CIP - Sewer	-	-	-	-	-	-
133-00-13101	CIP Loan - Sewer	7,983,219.11	(995,231.84)	6,987,987.27	-	6,987,987.27	-
135-00-13101	Capital R&R - Sewer	4,869,436.29	(2,009,970.45)	2,859,465.84	-	2,859,465.84	-
300-00-13101	Water Fund	3,091,394.51	(2,461,671.70)	629,722.81	629,722.81	-	-
302-00-13101	Slurry Line	11,634.37	220.60	11,854.97	-	11,854.97	-
304-00-13101	Water Expansion Fund - West Point	302,806.66	3,400.19	306,206.85	-	306,206.85	-
354-00-13101	Water Expansion Fund - Ebbetts Pass	784,857.97	24,084.23	808,942.20	-	808,942.20	-
356-00-13101	Water Expansion Fund - Sheep Ranch	25,684.87	176.55	25,861.42	-	25,861.42	-
364-00-13101	Water Expansion Fund - Jenny Lind	643,435.54	67,266.35	710,701.89	-	710,701.89	-
374-00-13101	Water Expansion Fund - Copper Cove	4,766,862.34	35,751.99	4,802,614.33	-	4,802,614.33	-
394-00-13101	Water Expansion Fund - Wallace	18,378.22	126.33	18,504.55	-	18,504.55	-
500-00-13101	Sewer Fund	(1,730,003.41)	(586,774.18)	(2,316,777.59)	(2,316,777.59)	-	-
524-00-13101	Sewer Expansion Fund - Forest Meadows	363,793.04	(7,639.39)	356,153.65	-	356,153.65	-
526-00-13101	Sewer Expansion Fund - Big Trees Village	12,172.89	83.67	12,256.56	-	12,256.56	-
534-00-13101	Sewer Expansion Fund - Vallecito	1,195,797.83	8,011.87	1,203,809.70	-	1,203,809.70	-
536-00-13101	Sewer Expansion Fund - Six Mile Village	26,408.99	181.52	26,590.51	-	26,590.51	-
544-00-13101	Sewer Expansion Fund - Arnold	889,430.10	4,498.40	893,928.50	-	893,928.50	-
564-00-13101	Sewer Expansion Fund - La Contenta	718,916.81	2,015.81	720,932.62	-	720,932.62	-
565-00-13101	Sewer Expansion Fund - Southworth	282,820.59	1,943.92	284,764.51	-	284,764.51	-
584-00-13101	Sewer Expansion Fund - Copper Cove	2,631,547.39	(43,027.22)	2,588,520.17	-	2,588,520.17	-
594-00-13101	Sewer Expansion Fund - Wallace	18,378.22	126.33	18,504.55	-	18,504.55	-
624-00-13101	Sewer Expansion Fund - West Point	874,168.72	5,763.74	879,932.46	-	879,932.46	-
722-00-13101	Assessment District - West Point Acres	15,427.44	106.04	15,533.48	-	-	15,533.48
732-00-13101	Assessment District - Wilseyville	5.36	0.03	5.39	-	-	5.39
752-00-13101	Assessment District - Arnold	64,316.93	(27,513.81)	36,803.12	-	-	36,803.12
812-00-13101	Assessment District - La Contenta (604)	95,830.67	(243.00)	95,587.67	-	-	95,587.67
822-00-13101	Assessment District - Lake Tulloch	-	-	-	-	-	-
832-00-13101	Assessment District - Saddle Creek	121,185.41	(991.92)	120,193.49	-	-	120,193.49
842-00-13101	Assessment District - DaLee/Cassidy	-	(1,367.15)	(1,367.15)	-	-	(1,367.15)
852-00-13101	Assessment District - Fly In Acres	-	(2,153.81)	(2,153.81)	-	-	(2,153.81)
862-00-13101	Assessment District - Wallace	157,389.59	3,369.62	160,759.21	-	160,759.21	-
920-00-13101	Advance Grant Fund	4,629.49	31.82	4,661.31	-	4,661.31	-
	TOTAL	64,012,323.40	(5,851,845.66)	58,160,477.74	(1,687,054.78)	59,582,930.33	264,602.19

Fund Activity Report as of 11.30.2023

	Water Fund	Sewer Fund
Revenue	4,996,398.52	2,466,379.24
Expenditure	(7,458,070.22)	(3,053,153.42)
Net Fund Activity	(2,461,671.70)	(586,774.18)

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Water Projects
Year-to-Date through 11/30/2023

Funding Source	Area	Description	Total Estimated Project Cost	FY 23-24 Budgeted Cash Flow	FY 23-24 YTD Expenditures	FY 23-24 Remaining Balance	Prior Years Expenditures	Total Project Expenditures	% Exp to Est Proj Cost
R&R	ALL	Tank Rehabilitation Program	6,000,000	-	-	-	-	-	0.00%
Expansion	CC	Lake Tulloch Submerged Water Line Cross	750,000	-	-	-	28,362	28,362	3.78%
R&R	CC	Reeds Turnpike Pump Station Repl	-	-	540	(540)	6,161	6,701	0.00%
Expansion	CC	Copper Cove Tank B Pump Station Renov	-	-	79,400	(79,400)	22,147	101,547	0.00%
Expansion	CC	CC Zone B-C Trans Pipeline & Pump Stn	10,000,000	1,000,000	-	1,000,000	95,257	95,257	0.95%
Expansion	CC	Copper Cove O'Byrnes Water Line Extension	60,000	-	-	-	23,958	23,958	39.93%
22 Bond/Expansion	CC	Clearwell & Tank B / Repair & Paint	8,600,000	4,000,000	9,444	3,990,556	432,354	441,798	5.14%
R & R	CC	Copper Cove Ozone Unit Replacement	300,000	300,000	-	300,000	-	-	0.00%
Reserve	Districtwide	District Corp Yard	2,350,000	-	86,403	(86,403)	2,535,607	2,622,010	111.57%
R&R/Grant	EP	EP Redwood Tanks Replacement	4,000,000	-	9,820	(9,820)	3,722,350	3,732,170	93.30%
R&R/Grant	EP	Hunter's Raw Water Pumps Renovation	2,400,000	2,000,000	5,096	1,994,904	173,772	178,868	7.45%
R&R	EP	Big Trees Pump Stations 4 & 5 Repl	2,100,000	-	5,667	(5,667)	249	5,916	0.28%
R&R	EP	White Pines Tule Removal/Spillway	96,715	96,715	13,865	82,850	10,983	24,848	25.69%
R&R	EP	Sawmill/Hunter's Tanks / Repair & Paint	3,050,000	-	-	-	10,751	10,751	0.35%
R&R	FM	EP Larkspur Pump Station Rehab	1,500,000	-	-	-	-	-	0.00%
R&R	FM	Larkspur Tank / Repair & Paint	576,522	-	7,633	(7,633)	475,939	483,572	83.88%
22 Bond	JL	Jenny Lind Tank A-B Trans Line	13,500,000	2,000,000	145,660	1,854,340	577,800	723,460	5.36%
R&R	JL	JL Tanks A,B,E,F Rehab	1,500,000	-	-	-	-	-	0.00%
R&R	JL	JL Tank C Replacement	-	-	-	-	-	-	0.00%
R&R/Expansion	JL	JLWTP - Rehab Filters 1&2	960,000	510,000	399,381	110,619	450,618	849,998	88.54%
R&R	JL	Clearwell #2 / Repair & Paint	350,000	350,000	937	349,063	16,625	17,561	5.02%
R&R	Wallace	Wallace Tanks / Repair & Paint	1,500,000	-	-	-	7,020	7,020	0.47%
USDA/Reserve	WP	WP AMR/AMI Meter Program	5,000,000	-	12,862	(12,862)	5,061,608	5,074,470	101.49%
R&R	WP	West Point Backup Water Filter	2,380,000	530,000	498,513	31,487	2,116,844	2,615,357	109.89%
R&R	WP	WP SCADA Improvements	-	-	-	-	434	434	0.00%
R&R	WP	WP Regulator Repair/Tule Removal	200,000	200,000	-	200,000	-	-	0.00%
TOTALS			67,173,237	10,986,715	1,275,220	9,711,495	15,768,838	17,044,059	25.37%

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Wastewater Projects
Year-to-Date through 11/30/2023

Funding Source	Area	Description	Estimated Project Cost	FY 23-24 Budgeted Cash Flow	FY 23-24 YTD Expenditures	FY 23-24 Remaining Balance	Prior Years Expenditures	Total Project Expenditures	% Exp to Est Proj Cost
CIP Loan	CC	CC L/S #6, 8 & Force Main Bypass	5,500,000	3,000,000	104,812	2,895,188	3,022,298	3,127,110	56.86%
CIP Loan/R&R	CC	CC L/S #15 & 18 Renovations	3,600,000	3,100,000	960,683	2,139,317	1,121,327	2,082,010	57.83%
R&R/Expansion	CC	CC Secondary	15,000,000	-	-	-	127,772	127,772	0.85%
Exp	CC	CC Tertiary/UV Improvements	1,996,190	735,238	6,492	728,746	405,922	412,414	20.66%
R&R	CC	Copper Cove Pond 6	4,543,810	667,619	635	666,984	111,329	111,965	2.46%
R&R	CC	CC Lower/Upper X-Country Gravity/Force Main	1,000,000	-	-	-	-	-	0.00%
R&R	Districtwide	Headworks Screen Unit	-	-	655	(655)	-	655	0.00%
R&R	Districtwide	Collection System Rehab and I&I Mitigation	850,000	150,000	-	150,000	133,955	133,955	15.76%
Exp/R&R	EP	Arnold Secondary Clarifier	8,000,000	1,000,000	1,863	998,137	592,878	594,741	7.43%
TBD	EP	Arnold Lift Station 2	500,000	-	-	-	-	-	0.00%
Exp/R&R	FM	FM UV Disinfection System Replacement	500,000	300,000	63,772	236,228	333,706	397,479	79.50%
R&R	Jenny Lind	Jenny Lind Force Main	-	-	2,841	(2,841)	5,697	8,539	0.00%
Expansion	La Contenta	LC Biolac, Clarifier & UV Improvements	5,500,000	500,000	2,587	497,413	1,717	4,304	0.08%
Capital Outlay	La Contenta	LaContenta Sand Filter Rehab	150,000	-	-	-	50,000	50,000	33.33%
TBD	La Contenta	Huckleberry Lift Station Improvements	1,123,038	-	-	-	-	-	0.00%
R&R	Vallecito	Vallecito WWTP System Improvements	150,000	-	1,284	(1,284)	108,266	109,550	73.03%
Grant	WP	West Point/Wilseyville Consol Constr	10,000,000	5,000,000	1,996,738	3,003,262	2,168,424	4,165,162	41.65%
TOTALS			58,463,038	14,452,857	3,142,363	11,310,494	8,376,794	11,519,157	19.70%

Sewer CIP Loan

Date of Issuance: June 15, 2022

Area	Project	FY 2023-2024 Budgeted Cash Flow	Prior FY	July 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	June 24	Total	% Exp to Cash Flow
CC	CC L/S 6,8 & Force Main Bypass	3,000,000.00	3,022,298	2,335	98,800	758	1,434	1,486	-	-	-	-	-	-	-	3,127,110	52.12%
CC	CC WW Lift Station 15 & 18 Rehab	715,566.00	1,121,327	5,367	432,909	141,059	136,230	-	-	-	-	-	-	-	-	1,836,893	57.13%
CC	CC Sec/Tertiary & UV Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
EP	Arnold Secondary Clarifier	-	493,886	820	94	(94)	-	-	-	-	-	-	-	-	-	494,706	22.49%
	Total	3,715,566.00	4,039,291	8,522	531,803	141,723	137,664	1,486	-	-	-	-	-	-	-	5,458,709	59.99%

Loan Proceeds **10,993,725**
Remaining Principal Balance **5,535,016**

Water CIP Loan

Date of Issuance: June 1, 2022

Area	Project	FY 2023-2024 Budgeted Cash Flow	Prior FY	July 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	June 24	Total	% Exp to Cash Flow
CC	Copper Cove Tank B / Clearwell	2,613,557.00	432,354	373	-	1,875	1,495	5,701	-	-	-	-	-	-	-	441,798	12.76%
CC	Lake Tulloch Submerged Water Line	-	28,362	-	-	-	-	-	-	-	-	-	-	-	-	28,362	14.18%
CC	CC Tank B Pump Station Renovation	-	22,147	1,076	28,709	(29,786)	-	-	-	-	-	-	-	-	-	22,147	5.54%
CC	CC Zone B-C Trans Line/Pump Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
JL	Jenny Lind A-B Transmission Line	2,000,000.00	577,800	374	7,592	8,854	11,243	117,598	-	-	-	-	-	-	-	723,460	19.22%
	Total	2,613,557.00	1,060,663	1,823	36,302	(19,057)	12,738	123,299	-	-	-	-	-	-	-	1,215,767	65.72%

Loan Proceeds **19,740,919**
Remaining Principal Balance **18,525,152**

4a

Agenda Item

DATE: December 19, 2023

TO: Finance Committee

FROM: Kelly Richards, Business Services Manager

SUBJECT: Discussion to Provide Updates on the Tyler Smart Meter Access Portal

RECOMMENDED ACTION:

Discussion Regarding the Status of the Tyler Smart Meter Access Portal

SUMMARY:

Calaveras County Water District (CCWD) implemented the Tyler Technologies CIS Software, Incode (Utilities Pro) in September 2021. In conjunction with the rollout of the billing and account management software, an online portal was launched to provide CCWD customers with secure access to utility information and bill payment options. The Utility Access Portal (Portal) empowers customers with online account and payment access and has the capability to provide near real-time insight into consumption data from our Automated Meter Infrastructure (AMI).

CCWD staff has been actively working with Mueller, our AMI company, for the past year to integrate with our Portal. This has involved advancing through the installation stage of the Mueller AMI project, analyzing data reporting through the AMI network, conducting quality control and quality assurance checks on infrastructure and data, setting appropriate alert thresholds, establishing secure data transfer channels between Mueller and Tyler, and beta testing the environments. CCWD is nearing the end of the AMI project and will be launching the Smart Meter Access element of the Portal.

The Smart Meter Access solution uses analytics to monitor consumption for all AMI meters in our service area. Data can be accessed by customers anytime, anywhere from any device. The goal with this solution is to implement data transparency, detect leaks or abnormal usage, and - one of the biggest benefits of the Smart Meter element – provide customers the ability to set usage thresholds and leak alerts to avoid potentially high bills and additional customer-side impacts.

We will launch this element of the Portal by the end of January 2024. We encourage our customers to register for an online account to ensure ease of navigation and familiarity with the platform prior to rolling out this part of the Portal.

FINANCIAL CONSIDERATIONS:

None at this time.

4b

Agenda Item

DATE: December 19, 2023
TO: Finance Committee
FROM: Jeffrey Meyer, Director of Administrative Services
SUBJECT: Discussion of Tyler Utility Billing System

RECOMMENDED ACTION:

Discussion of Tyler Utility Billing System.

SUMMARY:

The Finance Committee requested a review and discussion of the Tyler utility billing system and associated costs. Staff provided a review at the August 15, 2023, Finance Committee meeting and received comments and are returning with further information.

Staff have been communicating with Tyler representatives and working towards solutions to the outstanding items provided to Tyler. However, due to staffing shortages and competing priorities, limited progress has been made. Staff prepared the following workplan identifying the tasks required to have a fully functioning utility billing system:

- Identify and track outstanding work requests.
- Resolve pending issues with the Smart Portal and develop implementation plan.
- Prepare summary of implementation and ongoing Tyler costs.
- Develop implementation and testing plans for the finance and human resources packages, including cost estimates for implementation projected ongoing costs.

Regarding the Smart Portal, staff have been meeting with Tyler. Significant progress was made on a few issues. Staff are also working with Mueller on the remaining meter installation and commissioning tasks with the AMR/AMI Radio Read Meter Program. Once both efforts are complete staff will begin the rollout of the Smart Portal, including extensive customer outreach.

The attached document shows the historical Tyler costs and the FY 2023-24 year-to-date amounts for utility billing system. Staff will be available for questions.

FINANCIAL CONSIDERATIONS:

None at this time.

Attachment: Tyler Utility Billing System Financial Information

Calaveras County Water District
Utility Billing Cost Information

	FY 22-23	FY 23-24
Tyler UB System Fees	Total	Total
Utility Online Component	3,780.00	-
Incode Annual Sass Fees	36,766.00	44,482.00
Subscription - UB Notification	43.30	76.40
TOTAL	40,589.30	44,558.40

Transaction Fees	Date	FY 22-23 Total	FY 23-24 Total
Insite Transaction Fees - Utility Billing	Jul - Sep	7,406.25	17,056.00
Insite Transaction Fees - Utility Billing	Oct - Dec	2,481.25	11,078.00 *November '23
Insite Transaction Fees - Utility Billing	Jan - Mar	11,355.75	-
Insite Transaction Fees - Utility Billing	Apr - Jun	16,708.00	-
Global Payments	July	14,883.83	16,320.74
Global Payments	August	17,047.58	15,198.31
Global Payments	September	12,169.87	14,381.47
Global Payments	October	14,810.26	15,173.51
Global Payments	November	12,352.06	15,173.51
Global Payments	December	16,886.81	-
Global Payments	January	15,733.70	-
Global Payments	February	14,499.84	-
Global Payments	March	14,458.51	-
Global Payments	April	13,306.72	-
Global Payments	May	12,987.45	-
Global Payments	June	16,598.78	-
TOTAL		213,686.66	104,381.54

Revenue Collections	FY 22-23	FY 23-24
Period	Total	Total
July	-	18,434.68
August	-	19,005.13
September	800.00	16,406.20
October	837.50	19,847.28
November	755.00	15,186.55
December	860.00	-
January	792.50	-
February	16,886.54	-
March	18,672.53	-
April	18,575.28	-
May	16,348.50	-
June	21,198.81	-
TOTAL	95,726.66	88,879.84

4d

Agenda Item

DATE: December 19, 2023

TO: Finance Committee

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Discussion/Direction Regarding Investment Strategies for the District's 2022 Capital Improvement Program (CIP) Loan Proceeds

RECOMMENDED ACTION:

Discussion/Direction Regarding Investment Strategies for the District's 2022 Capital Improvement Program (CIP) Loan Proceeds.

SUMMARY:

The District secured two private placement non-taxable loans for its Water and Wastewater Capital Improvement Programs (CIP) in 2022. The loans were secured just before interest rates started to increase and we are paying 2.94% on the twenty-year \$19,843,000 Water Loan and 3.099% on the twenty-year \$11,100,000 Wastewater Loan. As of November 30, 2023, there are unspent proceeds of approximately \$18,525,452 in the Water Loan and \$5,335,016 in the Wastewater Loan.

Under IRS regulations if the District does not spend forty-five percent of the loan proceeds within one year of closing, the District can be subject to an arbitrage rebate if the earnings on the funds are greater than the interest rate of each loan. These earnings will need to be rebated to the government within sixty days of the end of the fifth-year anniversary date of the loan (2027) as calculated by BLX, our arbitrage consultant. Per the arbitrage rebate report for the period ending June 30, 2023, the Water Loan shows a liability of \$124,479 and the Wastewater Loan shows a liability of \$43,753.

The CIP loan proceeds have been invested with Chandler Asset Management in money market funds that earned an average 4.98% in November, which is above the arbitrage yields and will be subject to an arbitrage rebate. However, there are investment opportunities under IRC Section 103 that are exempt from the rebate calculation – Demand Deposit State and Local Government Series, or commonly known as SLG's. Demand Deposit SLG's are currently earning 4.21%. If the District switches to a tax-exempt investment such as Demand Deposit SLGs, we will be able to retain all of the earnings from that investment. However, the current rebate liability does not change.

Staff is requesting comments and directions and will be available to answer questions.

FINANCIAL CONSIDERATIONS:

None at this time.