

# CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

## AGENDA

Committee Meeting  
Tuesday November 21, 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:*

### Microsoft Teams meeting

Join on your computer, mobile app or room device

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Phone Conference ID: 739 729 676#

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 September 25,2023.
3. **NEW BUSINESS**
  - 3a. Report on the Monthly Financial Reports for October 2023  
(Jeffrey Meyer, Director of Administrative Services)
  - 3b. Report on the FY 2023-24 First Quarter Investment Activities  
(Jeffrey Meyer, Director of Administrative Services)
  - 3c. Placement of Wastewater Base Rates Placement on County Tax Rolls  
(Jeffrey Meyer, Director of Administrative Services)

- 3d. Direction Regarding District Participation in the PARS Post-Employment Benefits Trust Program  
(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)

**5. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS**

**6. GENERAL MANAGER COMMENTS**

**7. DIRECTOR COMMENTS**

**8. FUTURE AGENDA ITEMS**

**9. NEXT COMMITTEE MEETING**

**10. ADJOURNMENT**

# Minutes

**MINUTES**  
**FINANCE COMMITTEE MEETING**  
**September 25, 2023**

The following Committee Members were present:

Scott Ratterman	Director
Cindy Secada	Director

Staff Present:

Jeffrey Meyer	Director of Administrative Services
Jesse Hampton	Plant Operations Manager
Kelly Richards	Business Services Manager

Public Present: None.

**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: none.
2. Approval of Minutes: For the meeting of August 15, 2023.
3. New Business:
- 3a. Monthly Financial Reports  
Mr. Meyer presented the monthly reports. There was a discussion regarding the format of the monthly Budget Status Report. The report will be updated for the October Finance Committee Meeting.
- 3b. Internal Loan Payment for FY 2022-23  
Mr. Meyer explained the history of the internal loan from the reserve fund (108) to the Jenny Lind Expansion (364). This loan originated several years ago. The Jenny Lind Expansion fund was not able to pay back the loan due to lack of development. This has been an audit recommendation as well. Development has started to increase, and the JL Expansion fund can afford to make a partial payment. It is recommended to make the payment in FY 2022-23 and plan to make payments each year moving forward.
4. Old Business:
- 4a. Audit Management Letter  
With the exception of updating the Whistle Blower Policy all items on the FY 221-22 Audit Management Letter have been addressed.
- 4b. Discussion: Reminder Notices  
Ms. Richards presented that the target for implementing reminder/past due notices is the January 2024 billing cycle. Director Ratterman suggested changing the wording from "late fee" to "reminder notice". There was a short discussion regarding the Lock Off policy, which requested to be placed on the agenda for the next meeting.

MINUTES  
FINANCE COMMITTEE MEETING  
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4c. Discussion: Customer Assistance Plan (CAP):

Ms. Richards reported that the re-enrollment period is complete. The District has 68 open water and 82 open sewer Customer Assistance spaces in the CAP. There are many other programs within the County to provide rate assistance, including the ATCAA LIHWAP, one-time grants and angel programs. Can CCWD participate or provide other programs?

5. Director of Administrative Services Comments:

The Final Cost of Service study will be updated by mid-week. Audit prep is well under way; the audit begins on October 2<sup>nd</sup>. A meeting with Tyler is required to determine what the capabilities of the system are vs how the District implemented the system.

6. General Manager Comments:

None.

7. Director Comments:

Director Ratterman had no comments.

Director Secada had no comments.

5. Future Agenda Items:

- a. Social Media Policy.
- b. Tyler Presentation – October.
- c. Property Tax placement of Sewer Bills.

6. Next Committee Meeting:

Tuesday October 26, 2023, at 1:00 pm (subject to change)

7. Adjournment:

Meeting adjourned at 2:55 p.m.

Respectfully Submitted,

\_\_\_\_\_  
Catherine Eastburn, Accountant II

Approved:

\_\_\_\_\_  
Jeffrey Meyer, Director of Administrative Services

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## October 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	4	Benchmark		
Account Type	Fiscal Year	2022	2023	2024	Current OP Budget	Remaining Balance	33% Of Budget
<b>W01-Sales &amp; Charges</b>		<b>14,172,301.56</b>	<b>14,531,657.36</b>	<b>5,163,579.08</b>	16,804,612.00	11,641,032.92	30.73%
41000-Water/Sewer Sales/Resid		13,897,853.85	14,296,874.41	5,046,763.89	16,448,612.00	11,401,848.11	30.68%
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	102,181.19	200,000.00	97,818.81	51.09%
44100-Account Establishment Fees		53,444.50	33,446.00	13,686.00	50,000.00	36,314.00	27.37%
44110-Delinquent Account Charge		25,108.00	1,813.50	948.00	95,000.00	94,052.00	1.00%
44115-County Recording Fees			84.00		-	-	0.00%
44120-Termination of Services		10,616.00	1,460.00		-	-	0.00%
<b>W02-Water/Sewer Fees</b>		<b>54,599.00</b>	<b>53,900.47</b>	<b>11,890.00</b>	30,000.00	18,110.00	39.63%
44300-Install Water Meter		50,611.00	36,096.47	9,610.00	30,000.00	20,390.00	32.03%
48100-Concept Approval Fees		3,988.00	17,804.00	2,280.00	-	(2,280.00)	0.00%
<b>W03-Misc. Operating Revenue</b>		<b>232,886.73</b>	<b>272,585.97</b>	<b>135,121.88</b>	162,000.00	26,878.12	83.41%
42000-Inspection Fees		857.00	627.00		5,000.00	5,000.00	0.00%
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	51,047.79	93,000.00	41,952.21	54.89%
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	75,693.29	35,000.00	(40,693.29)	216.27%
54610-Miscellaneous Income		7,163.51	42,935.51	7,819.80	-	(7,819.80)	0.00%
<b>X01-Property Tax/Assmt Rev</b>		<b>3,145,790.36</b>	<b>3,500,940.97</b>		3,529,992.00	3,529,992.00	0.00%
53100-HOPTR		29,684.24	29,427.76		-	-	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%
<b>X03-Interest Income</b>		<b>(1,580,903.39)</b>	<b>305,623.74</b>	<b>6,104.13</b>	15,000.00	8,895.87	40.69%
51100-Interest Income/CCWD Invest		(641.76)	16,103.67	6,104.13	15,000.00	8,895.87	40.69%
51700-Net Mark to Market Value		(1,580,261.63)	289,520.07		-	-	0.00%
<b>X05-Power Sales</b>		<b>710,135.39</b>	<b>975,222.85</b>	<b>394,749.37</b>	1,054,800.00	660,050.63	37.42%
54300-Power Sales-North Fork		616,542.91	730,195.10	247,307.00	844,800.00	597,493.00	29.27%
54400-Power Sales-New Hogan		93,592.48	245,027.75	147,442.37	210,000.00	62,557.63	70.21%
<b>X06-Other Revenue</b>		<b>1,245,812.64</b>	<b>1,048,453.47</b>	<b>78,309.64</b>	1,040,360.00	962,050.36	7.53%
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	73,234.19	826,360.00	753,125.81	8.86%
54700-Contributed Capital Revenue			258,301.00		-	-	0.00%
<b>X30-Transfers In</b>		<b>995,065.71</b>	<b>6,218,256.95</b>		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%
<b>X08-Lease</b>			<b>103,748.68</b>		-	-	0.00%
54350-Lease Revenue			100,945.15		-	-	0.00%
51350-Lease Interest Revenue			2,803.53		-	-	0.00%
<b>Grand Total</b>		<b>19,030,130.52</b>	<b>27,823,172.46</b>	<b>5,789,754.10</b>	26,703,905.00	20,914,150.90	21.68%

Analysis of District Revenues identifies the following accounts to note:

**Water Sales & Charges**

41200-Water Sales-Fire Hydrant	172,528.79	185,304.03	102,181.19	200,000.00	97,818.81	51.09%
44100-Account Establishment Fees	53,444.50	33,446.00	13,686.00	50,000.00	36,314.00	27.37%
44110-Delinquent Account Charge	25,108.00	1,813.50	948.00	95,000.00	94,052.00	1.00%

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.

44110 – Delinquent account charges are scheduled to resume in January 2024.

**Water/Sewer Fees**

44300-Install Water Meter	50,611.00	36,096.47	9,610.00	30,000.00	20,390.00	32.03%
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	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	51,047.79	93,000.00	41,952.21	54.89%
48190-Miscellaneous Operating Rev	86,160.18	120,799.87	75,693.29	35,000.00	(40,693.29)	216.27%

44200 Backflow testing is not completed until later in the year.

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 \$65,052 with \$ 75,693 collected in revenue.

**Interest Income**

51100-Interest Income/CCWD Invest	(641.76)	16,103.67	6,104.13	15,000.00	8,895.87	40.69%
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51100 Interest Income is slightly above the benchmark. During September, Chandler Asset Management disposed of some investments with a lower interest rate. This led to increased interest earnings in October. Finance will be working with Chandler and monitoring the interest activity.

**Power Sales**

54400-Power Sales-New Hogan	93,592.48	245,027.75	147,442.37	210,000.00	62,557.63	70.21%
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Power sales for New Hogan/MID remain higher than expected.

**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	73,234.19	826,360.00	753,125.81	8.86%
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: \$27,990.43 (approx. 38.34% of budget) Verizon \$24,790.43, T-Mobile \$3,200. This revenue is on track for the year.



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

Non-Operating Account Revenue Summary		Period 4		
Account Type	Fiscal Year	2022	2023	2024
<b>W01-Sales &amp; Charges</b>		<b>4,618,837.75</b>	<b>4,606,691.04</b>	<b>1,661,714.35</b>
41010-Capital R&R-Sewer		1,216,996.04	1,223,555.45	409,015.92
41010-Capital R&R-Water		3,401,841.71	3,374,085.61	1,252,349.55
41300-Water Sales Slurry Line			9,049.98	348.88
<b>W03-Misc. Operating Revenue</b>		<b>136,500.00</b>	<b>861.87</b>	
48190-Miscellaneous Operating Rev			861.87	
54610-Miscellaneous Income		136,500.00		
<b>X01-Property Tax/Assmt Rev</b>		<b>790,891.94</b>	<b>799,720.37</b>	<b>8,142.34</b>
52100-Property Taxes		555,146.53	617,813.12	
52200-Assessment Revenue		235,745.41	181,907.25	8,142.34
<b>X02-Grant Revenue</b>		<b>1,808,702.27</b>	<b>2,822,722.35</b>	<b>1,314,819.00</b>
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		
<b>X03-Interest Income</b>		<b>127,376.68</b>	<b>1,245,203.98</b>	<b>581,752.61</b>
51100-Interest Income/CCWD Invest		96,228.85	1,225,207.30	579,206.63
51200-Interest Income/Trusteed Funds		32.44	4,246.95	2,545.98
51500-Interest Income-Loans		31,115.39	15,749.73	
<b>X04-Expansion/Assemt Fees</b>		<b>1,144,659.56</b>	<b>915,725.50</b>	<b>151,544.00</b>
52410-Expansion Fees		1,144,659.56	915,725.50	151,544.00
<b>X06-Other Revenue</b>		<b>19,286.10</b>	<b>33,529.88</b>	
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-Operting Revenue			3,042.89	
<b>X30-Transfers In</b>		<b>25,681,087.16</b>	<b>14,907,809.17</b>	<b>5,399,660.16</b>
59100-Transfer In From Funds		25,681,087.16	14,819,089.17	5,399,660.16
59100-Transfers In From Funds			88,720.00	
<b>Grand Total</b>		<b>34,327,341.46</b>	<b>25,332,264.16</b>	<b>9,117,632.46</b>

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 October are below the 33% 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		4		Benchmark	
Prior Years=Full Year, Current Year = Actual to Date			Fiscal Year			Current	Remaining	33.00%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
<b>Y01-Sal/Wage/Benefits</b>	<b>10,140,463</b>	<b>10,821,250</b>	<b>3,670,804</b>	12,554,608.00	8,883,803.60	29.24%		
60000-Salaries/Wages	5,916,756	6,397,205	2,236,574	7,637,167.00	5,400,592.96	29.29%		
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	90,718	251,630.00	160,911.51	36.05%		
60035-CTO Payout			44,152	-	(44,151.68)	0.00%		
60100-Benefits	2,174,849	2,546,602	847,838	2,867,484.00	2,019,646.48	29.57%		
60102-Medical Reimbursements	3,858			-	-	0.00%		
60110-Retirement Expense	673,328	709,201	264,314	859,409.00	595,095.42	30.76%		
60115-CalPERS UAL	393,602	513,650	149,363	463,639.00	314,276.11	32.22%		
60117-Retiree Health Benefit	554,915	47,004	13,305	165,000.00	151,695.00	8.06%		
<b>Y02-Utility Service</b>	<b>1,227,616</b>	<b>2,247,174</b>	<b>679,285</b>	2,385,045.00	1,705,760.42	28.48%		
60210-Power	1,029,112	2,033,658	628,104	2,175,415.00	1,547,311.17	28.87%		
60220-Water	10,572	10,679	2,235	10,500.00	8,264.71	21.29%		
60230-Sewage	47,869	47,548	10,992	43,970.00	32,977.58	25.00%		
60240-Telephone Lease Lines	2,638	(0)		-	-	0.00%		
60250-Telephone	117,437	133,706	31,156	129,460.00	98,303.61	24.07%		
60260-Refuse/Disposal	19,987	21,584	6,797	25,700.00	18,903.35	26.45%		
<b>Y03-Materials/Supplies</b>	<b>1,611,633</b>	<b>1,556,347</b>	<b>496,014</b>	1,712,030.00	1,216,015.70	28.97%		
60310-Materials and Supplies	307,426	183,739	66,133	208,450.00	142,317.48	31.73%		
60311-Herbicide	676			1,000.00	1,000.00	0.00%		
60312-Safety Eq Repl consumables	43,212	38,980	16,241	-	(16,241.43)	0.00%		
60313-Tools	33,282	35,530	6,222	35,667.00	29,444.86	17.45%		
60314-Uniforms - New	18,550	14,323	200	25,000.00	24,800.00	0.80%		
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	18,095	40,000.00	21,905.04	45.24%		
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		110,000.00	110,000.00	0.00%		
60331-Electrical Parts Replacement	90,427	73,010	17,666	70,000.00	52,334.22	25.24%		
60332-Leak Repair Supplies	103,083	166,552	19,312	160,000.00	140,687.59	12.07%		
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	1,657	11,200.00	9,543.43	14.79%		
60338-Meters New Conn and Repl	17,777	4,322	717	10,000.00	9,283.33	7.17%		
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	4,939	20,160.00	15,221.20	24.50%		
60356-HVAC	11,216	10,520	7,097	8,500.00	1,402.63	83.50%		
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	71,209	140,000.00	68,791.39	50.86%		
60360-Solids Handling Equip Repair	207	87	174	5,000.00	4,826.21	3.48%		
60390-Admin. Technologies/Comm.	50,525	91,932	5,621	112,810.00	107,188.89	4.98%		
60395-Chemicals	455,056	627,615	231,780	552,893.00	321,113.13	41.92%		

Operating Account Expense Summary			Period 4			Benchmark		
Prior Years=Full Year, Current Year = Actual to Date			Fiscal Year			Current	Remaining	33.00%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
<b>Y04-Outside Services</b>	<b>944,745</b>	<b>864,442</b>	<b>224,310</b>	<b>1,197,472.00</b>	<b>973,162.19</b>	<b>18.73%</b>		
60400-Outside Services	150,679	91,864	26,043	153,986.00	127,943.24	16.91%		
60401-Fire Ext. Testing Cust. Base	2,000	2,000		2,200.00	2,200.00	0.00%		
60402-Spraying - Weeds & Insects	31,866	28,812	3,417	43,000.00	39,583.00	7.95%		
60403-Snow Removal	3,988	22,000		7,200.00	7,200.00	0.00%		
60404-Uniform Launder	26,065	26,726	8,401	22,675.00	14,274.30	37.05%		
60405-Fire Hydrant Maintenance	3,768	26,564	450	56,625.00	56,175.00	0.79%		
60410-Service Maintenance Contracts	96,408	86,486	22,068	127,645.00	105,577.30	17.29%		
60412-Groundwater Monitoring	33,795	38,968	5,739	51,975.00	46,236.00	11.04%		
60413-Instrumentation Tech	10,281	3,916	4,496	8,500.00	4,004.00	52.89%		
60414-Ozone System PM	15,144			7,000.00	7,000.00	0.00%		
60415-Backflow Device Testing	2,493	1,925	871	4,000.00	3,129.31	21.77%		
60416-SCADA Consulting (A-Teem)	15,180	6,682		10,000.00	10,000.00	0.00%		
60417-Hauling / Dig / Crane	4,905	475		5,000.00	5,000.00	0.00%		
60419-Pave / Seal / Asphalt Repair	63,521	55,596	12,231	115,000.00	102,769.50	10.64%		
60420-Drug and Alcohol Testing	2,080	5,189	355	4,000.00	3,645.00	8.88%		
60423-Telemetry / Radio		763		-	-	0.00%		
60424-Septic Hauling	44,407	49,345	6,844	40,000.00	33,156.25	17.11%		
60424-Sludge Pumping		1		-	-	0.00%		
60425-Tank Cleaning	33,138	11,800		50,000.00	50,000.00	0.00%		
60426-Building Repairs	15,110	1,435		35,000.00	35,000.00	0.00%		
60427-UV System PM		639		10,000.00	10,000.00	0.00%		
60429-Recruiting	18,012	31,574	4,783	16,500.00	11,716.70	28.99%		
60430-Claims/Damages	14,861	7,722	2,550	5,000.00	2,450.00	51.00%		
60431-Computer Lic Maint Contracts	113,895	112,778	74,145	247,781.00	173,635.59	29.92%		
60440-Janitorial Services	23,220	23,220	8,088	24,385.00	16,297.00	33.17%		
60470-Laboratory Services	152,732	176,515	43,030	145,000.00	101,970.00	29.68%		
60480-Rental (Non Vehicle and Equip)	67,200	51,446	800	5,000.00	4,200.00	16.00%		
<b>Y05-Professional Services</b>	<b>677,921</b>	<b>572,882</b>	<b>125,267</b>	<b>834,750.00</b>	<b>709,482.96</b>	<b>15.01%</b>		
60510-Accounting/Auditing	39,911	39,400		41,600.00	41,600.00	0.00%		
60541-Advertising/Publicity	3,946	1,824	1,426	3,500.00	2,074.50	40.73%		
60590-Professional Services	634,064	531,657	123,842	789,650.00	665,808.46	15.68%		
<b>Y06-Vehicle/Equipment</b>	<b>599,246</b>	<b>587,844</b>	<b>163,541</b>	<b>538,150.00</b>	<b>374,609.26</b>	<b>30.39%</b>		
60610-Operating Exp Gas and Oil	372,967	374,709	96,869	360,150.00	263,281.26	26.90%		
60620-Repair Exp/Parts and Repairs	140,186	115,941	55,475	110,000.00	54,524.56	50.43%		
60625-Fuel/Repair - Generators	27,411	9,069	34	20,000.00	19,966.19	0.17%		
60650-Rental Exp Vehicles and Equip	1,142	17,086	312	11,500.00	11,188.00	2.71%		
60660-Vehicle Lease & Maintenance	24,730	32,351	10,851	36,500.00	25,649.25	29.73%		
60665-Capital Lease Interest	32,810	38,688		-	-	0.00%		
<b>Y07-Office Expenses</b>	<b>180,272</b>	<b>169,043</b>	<b>48,447</b>	<b>172,092.00</b>	<b>123,644.75</b>	<b>28.15%</b>		
60700-Forms and Supplies	684	1,896		4,000.00	4,000.00	0.00%		
60710-Permits and Licenses	20,046	26,036	7,913	21,600.00	13,686.54	36.64%		
60720-Postage	9,749	7,564	9,118	15,950.00	6,831.60	57.17%		
60730-Publications/Subscriptions	2,330	2,163	840	1,750.00	910.47	47.97%		
60732-Memberships and Dues	147,404	131,385	30,576	127,792.00	97,216.14	23.93%		
60760-Recording/Title Reports	59			-	-	0.00%		
<b>Y08-Travel/Training</b>	<b>51,843</b>	<b>108,465</b>	<b>11,610</b>	<b>105,550.00</b>	<b>93,940.45</b>	<b>11.00%</b>		
60810-Training Conf and Travel	51,498	108,042	11,496	101,200.00	89,704.11	11.36%		
60820-Other Travel Costs	345	423	114	4,350.00	4,236.34	2.61%		
<b>Y10-Purchased Water</b>	<b>477,495</b>	<b>423,460</b>		<b>-</b>	<b>-</b>	<b>0.00%</b>		
61100-New Hogan OM Payment	477,495	423,460		14,600.00	14,600.00	0.00%		
61101-Purchased Water		0		-	-	0.00%		
<b>Y11-Retired Employee</b>	<b>(7,537,854)</b>	<b>737,017</b>	<b>252,689</b>	<b>767,000.00</b>	<b>514,310.68</b>	<b>32.95%</b>		
61200-Retired Employee Costs	(7,537,854)	737,017	252,689	767,000.00	514,310.68	32.95%		
<b>Y12-Bad Debts</b>	<b>17,585</b>	<b>98,389</b>	<b>16,247</b>	<b>40,000.00</b>	<b>23,752.75</b>	<b>40.62%</b>		
61310-Bad Debt Expense	17,585	98,389	16,247	40,000.00	23,752.75	40.62%		

Operating Account Expense Summary			Period	4			Benchmark	
Prior Years=Full Year, Current Year = Actual to Date			Fiscal Year			Current	Remaining	33.00%
Account Type	2022	2023	2024		Budget	Balance	Of Budget	
<b>Y13-Misc Op Expenses</b>	<b>1,602,674</b>	<b>1,634,658</b>	<b>592,402</b>		1,938,200.00	1,345,797.55		30.56%
61315-Rate Assistance Program	55,053	44,448	12,985		60,000.00	47,014.81		21.64%
61409-Unemployment Claims	14,133	18,760			10,000.00	10,000.00		0.00%
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	4,366		250,000.00	245,634.06		1.75%
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			85,500.00	85,500.00		0.00%
61450-Mandated Plans	57,264				18,000.00	18,000.00		0.00%
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	65,052		33,600.00	(31,451.80)		193.61%
61490-Misc Operating Expense			94		-	(93.89)		0.00%
<b>Y14-Amort/Depr</b>	<b>4,797,158</b>	<b>4,850,997</b>			-	-		0.00%
64230-Depreciation Expense	4,797,158	4,850,997			-	-		0.00%
<b>Y15-Director Costs</b>	<b>128,092</b>	<b>144,979</b>	<b>43,344</b>		160,494.00	117,150.21		27.01%
60000-Salaries/Wages	26,280	30,840	11,520		7,637,167.00	7,625,647.00		0.15%
60100-Benefits	85,362	87,774	26,395		2,867,484.00	2,841,088.56		0.92%
60102-Medical Reimbursements	400				-	-		0.00%
60310-Materials and Supplies	207	483	136		208,450.00	208,314.23		0.07%
60810-Training Conf and Travel	8,565	20,927	3,670		101,200.00	97,530.26		3.63%
60820-Other Travel Costs	7,278	4,955	1,623		4,350.00	2,727.16		37.31%
<b>Y16-Legal</b>	<b>277,230</b>	<b>310,160</b>	<b>70,859</b>		245,000.00	174,141.11		28.92%
60505-Outside Legal Fees	277,230	310,160	70,859		245,000.00	174,141.11		28.92%
<b>Z02-Debt Repayment</b>	<b>370,223</b>	<b>1,230,961</b>	<b>858,240</b>		3,212,861.00	2,354,621.28		26.71%
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	1,838		6,276.00	4,437.75		29.29%
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	1,113		3,193.00	2,080.13		34.85%
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%
73210-Principal - USDA AMI AMR	-	-			89,000.00	89,000.00		0.00%
73310-Principal - Vac Con Truck	(1)	(0)	29,145		117,659.00	88,513.68		24.77%
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%
73850-Principal-Water CIP Loan 22		-			-	-		0.00%
73900-Principal-Water Rev Loan		-			-	-		0.00%
75100-Vehicles Purchased	141,397				-	-		0.00%
75110-Vehicles Capital Lease	171,962	219,397	91,367		304,819.00	213,452.44		29.97%
75200-Equipment Purchased	470,177	282,707	5,867		185,948.00	180,081.42		3.15%
75300-Materials - Capital Outlay	46,701	83,355			317,715.00	317,715.00		0.00%
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%
<b>Z04-Misc Non Operating</b>	<b>16,731</b>	<b>54,175</b>	<b>1,096</b>		13,500.00	12,404.32		8.12%
60715-Late Fees and Other Penalties	1,599	5,635	1,096		-	(1,095.68)		0.00%
78100-Investment Agent Fees		0			-	-		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%
<b>Z30-Transfers Out</b>	<b>23,699,740</b>	<b>2,146,409</b>			-	-		0.00%
79100-Transfers Out	23,699,740	2,146,409			-	-		0.00%
<b>Grand Total</b>	<b>39,941,088</b>	<b>28,976,984</b>	<b>7,351,388</b>		<b>26,685,234.00</b>	<b>19,333,846.09</b>		<b>27.55%</b>

**DEPARTMENTAL EXPENSE REPORTS**

**Dept 50 – Non-Departmental**

Operating Account Expense Summary				Period	4	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		Current	Remaining	33.00%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y02-Utility Service	29,845	37,669	10,756	30,460.00	19,704.28	35.31%		
Y03-Materials/Supplies	54,912	40,757	9,158	40,300.00	31,141.55	22.73%		
Y04-Outside Services	72,757	71,921	23,456	139,182.00	115,725.94	16.85%		
Y05-Professional Services		1,393	2,073	-	(2,073.02)	0.00%		
Y11-Retired Employee	(7,537,854)	737,017	252,689	767,000.00	514,310.68	32.95%		
Y13-Misc Op Expenses	280,267	315,059	167,661	281,100.00	113,438.93	59.64%		
Z02-Debt Repayment	370,223	1,230,961	858,240	3,212,861.00	2,354,621.28	26.71%		
Z03-Capital Equipment	0	23,677		-	-	0.00%		
Z04-Misc Non Operating	13,353	14,924		13,500.00	13,500.00	0.00%		
<b>Grand Total</b>	<b>(6,716,497)</b>	<b>2,473,378</b>	<b>1,324,033</b>	<b>4,750,216.00</b>	<b>3,426,182.64</b>	<b>27.87%</b>		

Analysis shows that Non-Departmental (Department 50) expenses are below the benchmark target of thirty-three percent (33%). Accounts to note are:

**Utility Service**

60250-Telephone	12,359	13,683	3,678	2,460.00	(1,217.73)	149.50%
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The telephone budget will continue to be monitored by finance, and may need an adjustment mid-year.

**Outside Services**

60430-Claims/Damages	14,861	7,722	2,550	5,000.00	2,450.00	51.00%
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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.

**Debt Repayment**

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%
72350-Interest Exp-USDA EP Reach 3A	55,411	53,430	26,447	52,344.00	25,897.50	50.52%
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%
73350-Principal-USDA Reach 3A 09/55	-	-	48,800	48,800.00	-	100.00%

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	4	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date			Fiscal Year		Current	Remaining	33.00%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	7,140,378	7,637,213	2,563,406	7,973,159.00	5,409,753.14	32.15%	
Y02-Utility Service	1,197,771	2,209,505	668,529	2,354,585.00	1,686,056.14	28.39%	
Y03-Materials/Supplies	1,469,952	1,400,607	476,927	1,527,070.00	1,050,142.95	31.23%	
Y04-Outside Services	684,416	591,509	107,262	832,807.00	725,544.74	12.88%	
Y05-Professional Services	6,154	135,409	25,427	80,500.00	55,073.41	31.59%	
Y06-Vehicle/Equipment	599,246	587,787	163,541	538,150.00	374,609.26	30.39%	
Y07-Office Expenses	52,925	40,362	18,507	42,600.00	24,093.11	43.44%	
Y08-Travel/Training	27,807	40,251	4,292	35,500.00	31,207.88	12.09%	
Y10-Purchased Water	5,837	11,871		-	-	0.00%	
Y13-Misc Op Expenses	263,067	267,282	4,366	270,000.00	265,634.06	1.62%	
Z03-Capital Equipment	658,275	394,657	97,233	801,482.00	704,248.86	12.13%	
Z04-Misc Non Operating	1,181	2,829	1,096	-	(1,095.68)	0.00%	
<b>Grand Total</b>	<b>12,107,009</b>	<b>13,319,281</b>	<b>4,130,585</b>	<b>14,455,853.00</b>	<b>10,325,267.87</b>	<b>28.57%</b>	

This table shows the Utilities Department (Department 54) expenses are below the benchmark target of thirty-three percent (33%). Accounts to note are:

**Salaries/Wages/Benefits**

60030-Overtime	195,405	367,560	82,180	210,000.00	127,820.31	39.13%
60035-CTO Payout			35,735	-	(35,734.96)	0.00%
60115-CalPERS UAL	303,418	369,742	101,127	132,416.00	31,289.23	76.37%

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	58,935	152,000.00	93,065.24	38.77%
60325-Lab Supplies Consumables	40,077	48,899	18,095	40,000.00	21,905.04	45.24%
60333-Road Repair Materials	27,853	32,177	11,088	25,850.00	14,762.19	42.89%
60350-Aerator/Compressor etc repair	15,425	15,616	7,003	18,000.00	10,997.36	38.90%
60356-HVAC	11,216	10,520	4,486	8,500.00	4,013.83	52.78%
60359-Pumps/Motors Repair	193,726	79,701	71,209	140,000.00	68,791.39	50.86%
60395-Chemicals	455,056	627,615	231,780	552,893.00	321,113.13	41.92%

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

**Outside Services**

60413-Instrumentation Tech	10,281	3,916	4,496	8,500.00	4,004.00	52.89%
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60413 is unchanged from the previous period.

**Vehicle/Equipment**

60620-Repair Exp/Parts and Repairs	140,186	115,941	55,475	110,000.00	54,524.56	50.43%
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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	10,754	20,000.00	9,245.94	53.77%
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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	4	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		Current	Remaining	33.00%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y01-Sal/Wage/Benefits	709,781	692,641	267,538	967,520.00	699,982.02	27.65%		
Y03-Materials/Supplies	6,423	7,825	4,029	46,100.00	42,071.41	8.74%		
Y04-Outside Services	20,092	36,763	5,138	20,500.00	15,361.70	25.06%		
Y05-Professional Services	96,047	120,265	26,055	160,800.00	134,744.95	16.20%		
Y07-Office Expenses	46,605	49,953	11,861	44,325.00	32,464.03	26.76%		
Y08-Travel/Training	9,881	29,559	2,599	26,450.00	23,851.41	9.82%		
Y11-Retired Employee	(0)			-	-	0.00%		
Y13-Misc Op Expenses	14,133	18,760		10,000.00	10,000.00	0.00%		
Y16-Legal	129,895	131,149	13,308	125,000.00	111,691.62	10.65%		
<b>Grand Total</b>	<b>1,032,856</b>	<b>1,086,915</b>	<b>330,528</b>	<b>1,400,695.00</b>	<b>1,070,167.14</b>	<b>23.60%</b>		

Analysis shows that General Management's (Department 56) overall expenses are below the benchmark target of thirty-three percent (33%). 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	7,112	9,330.00	2,217.51	76.23%

60030 Overtime is being monitored by all departments.

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

### Professional Services

60541-Advertising/Publicity	1,164	1,550	1,426	1,500.00	74.50	95.03%
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60541 Advertising includes public notices for the Board meetings.

### Office Expenses

60730-Publications/Subscriptions	773	935	594	150.00	(444.17)	396.11%
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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.

## Dept 57 – Board of Directors

Operating Account Expense Summary				Period	4	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		Current	Remaining	33.00%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y15-Director Costs	128,092	144,979	43,344	160,494.00	117,150.21	27.01%		
60000-Salaries/Wages	26,280	30,840	11,520	43,200.00	31,680.00	26.67%		
60100-Benefits	85,362	87,774	26,395	93,544.00	67,148.56	28.22%		
60102-Medical Reimbursements	400			-	-	0.00%		
60310-Materials and Supplies	207	483	136	3,750.00	3,614.23	3.62%		
60810-Training Conf and Travel	8,565	20,927	3,670	17,500.00	13,830.26	20.97%		
60820-Other Travel Costs	7,278	4,955	1,623	2,500.00	877.16	64.91%		
<b>Grand Total</b>	<b>128,092</b>	<b>144,979</b>	<b>43,344</b>	<b>160,494.00</b>	<b>117,150.21</b>	<b>27.01%</b>		

Analysis shows that the Board of Director's (Department 57) overall expenses are below the benchmark target of thirty-three percent (33%). Accounts to note are:

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

## Dept 58 – Engineering

Operating Account Expense Summary				Period	4	Benchmark	
Prior Years=Full Year, Current Year = Actual to Date		Fiscal Year			Current	Remaining	33.00%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	794,724	794,056	298,036	1,576,201.00	1,278,164.86	18.91%	
Y03-Materials/Supplies	9,333	9,269		20,400.00	20,400.00	0.00%	
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	1,800.00	925.01	48.61%	
Y08-Travel/Training	10,081	24,653	250	24,600.00	24,349.83	1.02%	
Z04-Misc Non Operating		29,250		-	-	0.00%	
<b>Grand Total</b>	<b>916,466</b>	<b>865,654</b>	<b>318,581</b>	<b>1,707,411.00</b>	<b>1,388,829.91</b>	<b>18.66%</b>	

The table above shows that Engineering's (Department 58) overall expenses are well below the benchmark target of thirty-three percent (33%). Accounts to note are:

### Salaries/Wages/Benefits

60115-CalPERS UAL	39,431	62,658	20,875	27,940.00	7,065.43	74.71%
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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.

### 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.

## Dept 59 – Administrative Services

Operating Account Expense Summary				Period	4	Benchmark	
Prior Years=Full Year, Current Year = Actual to Date		Fiscal Year			Current	Remaining	33.00%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	1,307,304	1,399,164	428,549	1,403,352.00	974,802.73	30.54%	
Y03-Materials/Supplies	70,699	92,438	5,900	76,660.00	70,759.79	7.70%	
Y04-Outside Services	149,143	163,052	65,937	176,173.00	110,236.17	37.43%	
Y05-Professional Services	365,660	177,679	69,374	208,080.00	138,705.76	33.34%	
Y07-Office Expenses	10,433	9,359	9,118	19,650.00	10,531.60	46.40%	
Y08-Travel/Training	2,426	9,784	4,469	12,500.00	8,031.33	35.75%	
Y12-Bad Debts	17,585	98,389	16,247	40,000.00	23,752.75	40.62%	
Y13-Misc Op Expenses	210,544	278,010	78,631	93,600.00	14,969.12	84.01%	
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%	
<b>Grand Total</b>	<b>30,632,888</b>	<b>9,232,453</b>	<b>678,226</b>	<b>2,030,015.00</b>	<b>1,351,789.25</b>	<b>33.41%</b>	

Analysis shows that Administrative Services (Department 59) expenses are slightly above the benchmark target of thirty-three percent (33%). Accounts to note are:

### Salaries/Wages/Benefits

60115-CalPERS UAL	31,471	50,248	16,196	21,918.00	5,721.81	73.89%
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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.

## Outside Services

60431-Computer Lic Maint Contracts	38,817	81,388	44,808	62,615.00	17,807.43	71.56%
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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

60590-Professional Services	325,749	138,279	69,374	166,480.00	97,105.76	41.67%
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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	9,118	15,950.00	6,831.60	57.17%
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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	16,247	40,000.00	23,752.75	40.62%
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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	65,052	33,600.00	(31,451.80)	193.61%
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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 \$65,052 with \$ 75,693 collected in revenue (some fees are paid only on a quarterly basis).

## Dept 60 – Water Resources

Operating Account Expense Summary			Period	4	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date			Fiscal Year		Current	Remaining	33.00%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	188,276	298,176	113,275	368,563.00	255,287.85	30.73%	
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	2,327	335,370.00	333,042.86	0.69%	
Y07-Office Expenses	69,515	63,717	8,086	63,717.00	55,631.00	12.69%	
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	341,745	1,283,500.00	941,755.44	26.63%	
Y16-Legal	147,336	179,011	57,551	120,000.00	62,449.49	47.96%	
<b>Grand Total</b>	<b>1,840,275</b>	<b>1,854,325</b>	<b>526,091</b>	<b>2,180,550.00</b>	<b>1,654,459.07</b>	<b>24.13%</b>	

Analysis shows that Water Resources (Department 60) expenses are below the benchmark target of thirty-three percent (33%). 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	4,053	6,222.00	2,169.13	65.14%

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.

## Misc Op Expenses

61430-Federal Dam and Admin Fees	356,576	620,545	341,245	702,000.00	360,755.44	48.61%
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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.

## Legal

60505-Outside Legal Fees	147,336	179,011	57,551	120,000.00	62,449.49	47.96%
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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 October 31, 2023

Account	Description	Unaudited	Transactions	Unaudited	Unrestricted	Restricted	Agency
		6/30/2023	FY23-24	10/31/2023	10/31/2023	10/31/2023	10/31/2023
104-00-13101	Admin Replacement	18,779.89	-	18,779.89	-	18,779.89	-
108-00-13101	Interest Reserve	12,148,779.76	40,401.11	12,189,180.87	-	12,189,180.87	-
120-00-13101	CIP - Water	-		-	-	-	-
123-00-13101	CIP Loan - Water	18,821,232.36	137,410.10	18,958,642.46	-	18,958,642.46	-
125-00-13101	Capital R&R - Water	4,959,658.44	170,876.91	5,130,535.35	-	5,130,535.35	-
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	(1,024,265.60)	6,958,953.51	-	6,958,953.51	-
135-00-13101	Capital R&R - Sewer	4,869,436.29	(1,374,058.11)	3,495,378.18	-	3,495,378.18	-
300-00-13101	Water Fund	3,091,394.51	(1,892,545.86)	1,198,848.65	1,198,848.65	-	-
302-00-13101	Slurry Line	11,634.37	44.98	11,679.35	-	11,679.35	-
304-00-13101	Water Expansion Fund - West Point	302,806.66	3,268.92	306,075.58	-	306,075.58	-
354-00-13101	Water Expansion Fund - Ebbetts Pass	784,857.97	23,737.43	808,595.40	-	808,595.40	-
356-00-13101	Water Expansion Fund - Sheep Ranch	25,684.87	165.46	25,850.33	-	25,850.33	-
364-00-13101	Water Expansion Fund - Jenny Lind	643,435.54	77,590.02	721,025.56	-	721,025.56	-
374-00-13101	Water Expansion Fund - Copper Cove	4,766,862.34	18,770.46	4,785,632.80	-	4,785,632.80	-
394-00-13101	Water Expansion Fund - Wallace	18,378.22	118.40	18,496.62	-	18,496.62	-
500-00-13101	Sewer Fund	(1,730,003.41)	(281,278.32)	(2,011,281.73)	(2,011,281.73)	-	-
524-00-13101	Sewer Expansion Fund - Forest Meadows	363,793.04	(7,792.08)	356,000.96	-	356,000.96	-
526-00-13101	Sewer Expansion Fund - Big Trees Village	12,172.89	78.42	12,251.31	-	12,251.31	-
534-00-13101	Sewer Expansion Fund - Vallecito	1,195,797.83	7,495.78	1,203,293.61	-	1,203,293.61	-
536-00-13101	Sewer Expansion Fund - Six Mile Village	26,408.99	170.12	26,579.11	-	26,579.11	-
544-00-13101	Sewer Expansion Fund - Arnold	889,430.10	4,372.39	893,802.49	-	893,802.49	-
564-00-13101	Sewer Expansion Fund - La Contenta	718,916.81	1,706.74	720,623.55	-	720,623.55	-
565-00-13101	Sewer Expansion Fund - Southworth	282,820.59	1,821.84	284,642.43	-	284,642.43	-
584-00-13101	Sewer Expansion Fund - Copper Cove	2,631,547.39	(44,136.95)	2,587,410.44	-	2,587,410.44	-
594-00-13101	Sewer Expansion Fund - Wallace	18,378.22	118.40	18,496.62	-	18,496.62	-
624-00-13101	Sewer Expansion Fund - West Point	874,168.72	5,386.50	879,555.22	-	879,555.22	-
722-00-13101	Assessment District - West Point Acres	15,427.44	99.38	15,526.82	-	-	15,526.82
732-00-13101	Assessment District - Wilseyville	5.36	0.03	5.39	-	-	5.39
752-00-13101	Assessment District - Arnold	64,316.93	(27,529.59)	36,787.34	-	-	36,787.34
812-00-13101	Assessment District - La Contenta (604)	95,830.67	(283.98)	95,546.69	-	-	95,546.69
822-00-13101	Assessment District - Lake Tulloch	-		-	-	-	-
832-00-13101	Assessment District - Saddle Creek	121,185.41	(1,043.45)	120,141.96	-	-	120,141.96
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	3,300.70	160,690.29	-	160,690.29	-
920-00-13101	Advance Grant Fund	4,629.49	29.82	4,659.31	-	4,659.31	-
	<b>TOTAL</b>	<b>64,012,323.40</b>	<b>(4,159,490.99)</b>	<b>59,852,832.41</b>	<b>(812,433.08)</b>	<b>60,400,778.25</b>	<b>264,487.24</b>

## Fund Activity Report as of 10.31.2023

	<b>Water Fund</b>	<b>Sewer Fund</b>
<b>Revenue</b>	4,132,572.30	2,082,769.39
<b>Expenditure</b>	(6,025,118.16)	(2,364,047.71)
<b>Net Fund Activity</b>	<u>(1,892,545.86)</u>	<u>(281,278.32)</u>

**CALAVERAS COUNTY WATER DISTRICT**  
**Capital Improvement Program**  
**Expenditure Report - Water Projects**  
**Year-to-Date through 10/31/2023**

<b>Funding Source</b>	<b>Area</b>	<b>Description</b>	<b>Total Estimated Cost</b>	<b>FY 23-24 Budgeted Cash Flow</b>	<b>FY 23-24 YTD Expenditures</b>	<b>FY 23-24 Remaining Balance</b>	<b>Prior Years Expenditures</b>	<b>Total Project Expenditures</b>
R&R	ALL	Tank Rehabilitation Program	6,000,000	-	-	-	-	-
Expansion	CC	Copper Cove O'Byrnes Water Line Extension	60,000	-	-	-	23,958	23,958
22 Bond/Expansion	CC	Clearwell & Tank B / Repair & Paint	8,600,000	4,000,000	3,743	3,996,257	432,354	436,097
Expansion	CC	Lake Tulloch Submerged Water Line Cross	750,000	-	-	-	28,362	28,362
R&R	CC	Reeds Turnpike Pump Station Repl	-	-	-	-	6,161	6,161
Expansion	CC	Copper Cove Tank B Pump Station Renov	-	-	79,400	(79,400)	22,147	101,547
Expansion	CC	CC Zone B-C Trans Pipeline & Pump Stn	10,000,000	1,000,000	-	1,000,000	95,257	95,257
R & R	CC	Copper Cove Ozone Unit Replacement	300,000	300,000	-	300,000	-	-
Reserve	Districtwide	District Corp Yard	2,350,000	-	86,062	(86,062)	2,535,607	2,621,669
R&R	EP	Sawmill/Hunter's Tanks / Repair & Paint	3,050,000	-	-	-	10,751	10,751
R&R/Grant	EP	EP Redwood Tanks Replacement	4,000,000	-	8,213	(8,213)	3,722,350	3,730,563
R&R/Grant	EP	Hunter's Raw Water Pumps Renovation	2,400,000	2,000,000	3,332	1,996,668	173,772	177,103
R&R	EP	Big Trees Pump Stations 4 & 5 Repl	2,100,000	-	5,667	(5,667)	249	5,916
R&R	EP	White Pines Tule Removal/Spillway	96,715	96,715	1,446	95,269	10,983	12,429
R&R	FM	Larkspur Tank / Repair & Paint	576,522	-	7,633	(7,633)	475,939	483,572
R&R	FM	EP Larkspur Pump Station Rehab	1,500,000	-	-	-	-	-
22 Bond	JL	Jenny Lind Tank A-B Trans Line	13,500,000	2,000,000	28,063	1,971,937	577,800	605,863
R&R/Expansion	JL	JLWTP - Rehab Filters 1&2	960,000	510,000	245,553	264,447	450,618	696,170
R&R	JL	Clearwell #2 / Repair & Paint	350,000	350,000	749	349,251	16,625	17,374
R&R	JL	JL Tanks A,B,E,F Rehab	1,500,000	-	-	-	-	-
R&R	JL	JL Tank C Replacement	-	-	-	-	-	-
R&R	Wallace	Wallace Tanks / Repair & Paint	1,500,000	-	-	-	7,020	7,020
USDA/Reserve	WP	WP AMR/AMI Meter Program	5,000,000	-	11,747	(11,747)	5,061,608	5,073,355
R&R	WP	West Point Backup Water Filter	2,380,000	530,000	199,482	330,518	2,116,844	2,316,326
R&R	WP	WP SCADA Improvements	-	-	-	-	434	434
R&R	WP	WP Regulator Repair/Tule Removal	200,000	200,000	-	200,000	-	-
<b>TOTALS</b>			<b>67,173,237</b>	<b>10,986,715</b>	<b>681,092</b>	<b>10,305,623</b>	<b>15,768,838</b>	<b>16,449,930</b>

**CALAVERAS COUNTY WATER DISTRICT**  
**Capital Improvement Program**  
**Expenditure Report - Wastewater Projects**  
**Year-to-Date through 10/31/2023**

<b>Funding Source</b>	<b>Area</b>	<b>Description</b>	<b>Estimated Cost</b>	<b>FY 23-24 Budgeted Cash Flow</b>	<b>FY 23-24 YTD Expenditures</b>	<b>FY 23-24 Remaining Balance</b>	<b>Prior Years Expenditures</b>	<b>Total Project Expenditures</b>
CIP Loan	CC	CC L/S #6, 8 & Force Main Bypass	5,500,000	3,000,000	103,326	2,896,674	3,022,298	3,125,624
CIP Loan/R&R	CC	CC L/S #15 & 18 Renovations	3,600,000	3,100,000	856,049	2,243,951	1,121,327	1,977,376
R&R/Expansion	CC	CC Secondary	15,000,000	-	-	-	127,772	127,772
Exp	CC	CC Tertiary/UV Improvements	1,996,190	735,238	6,492	728,746	405,922	412,414
R&R	CC	Copper Cove Pond 6	4,543,810	667,619	635	666,984	111,329	111,965
R&R	CC	CC Lower/Upper X-Country Gravity/Force Main	1,000,000	-	-	-	-	-
R&R	Districtwide	Headworks Screen Unit	-	-	655	(655)	-	655
R&R	Districtwide	Collection System Rehab and I&I Mitigation	850,000	150,000	-	150,000	133,955	133,955
Exp/R&R	EP	Arnold Secondary Clarifier	8,000,000	1,000,000	1,486	998,515	592,878	594,364
TBD	EP	Arnold Lift Station 2	500,000	-	-	-	-	-
Exp/R&R	FM	FM UV Disinfection System Replacement	500,000	300,000	58,050	241,950	333,706	391,757
R&R	Jenny Lind	Jenny Lind Force Main	-	-	1,461	(1,461)	5,697	7,159
Expansion	La Contenta	LC Biolac, Clarifier & UV Improvements	5,500,000	500,000	938	499,062	1,717	2,654
Capital Outlay	La Contenta	LaContenta Sand Filter Rehab	150,000	-	-	-	50,000	50,000
TBD	La Contenta	Huckleberry Lift Station Improvements	1,123,038	-	-	-	-	-
R&R	Vallecito	Vallecito WWTP System Improvements	100,000	-	1,284	(1,284)	108,266	109,550
AD	Wallace	Wallace Treatment Plant Renovations	50,000	-	-	-	193,502	193,502
Grant	WP	West Point/Wilseyville Consol Constr	10,000,000	5,000,000	1,403,015	3,596,985	2,168,424	3,571,439
<b>TOTALS</b>			<b>58,413,038</b>	<b>14,452,857</b>	<b>2,433,392</b>	<b>12,019,465</b>	<b>8,376,794</b>	<b>10,810,186</b>

**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	% Complete
CC	CC L/S 6,8 & Force Main Bypass	3,000,000.00	3,022,298	2,335	98,800	758	1,434	-	-	-	-	-	-	-	-	3,125,624	52%
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%
CC	CC Sec/Tertiary & UV Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
EP	Arnold Secondary Clarifier	-	493,886	820	94	(94)	-	-	-	-	-	-	-	-	-	494,706	22%
	<b>Total</b>	<b>3,715,566.00</b>	<b>4,039,291</b>	<b>8,522</b>	<b>531,803</b>	<b>141,723</b>	<b>137,664</b>	-	-	-	-	-	-	-	-	<b>5,457,223</b>	<b>60%</b>

Loan Proceeds **10,993,725**  
 Remaining Principal Balance **5,536,502**

**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	% Complete
CC	Copper Cove Tank B / Clearwell	2,613,557.00	432,354	373	-	1,875	1,495	-	-	-	-	-	-	-	-	436,097	13%
CC	Lake Tulloch Submerged Water Line	-	28,362	-	-	-	-	-	-	-	-	-	-	-	-	28,362	14%
CC	CC Tank B Pump Station Renovation	-	22,147	1,076	28,709	(29,786)	-	-	-	-	-	-	-	-	-	22,147	6%
CC	CC Zone B-C Trans Line/Pump Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
JL	Jenny Lind A-B Transmission Line	2,000,000.00	577,800	374	7,592	8,854	11,243	-	-	-	-	-	-	-	-	605,863	16%
	<b>Total</b>	<b>2,613,557.00</b>	<b>1,060,663</b>	<b>1,823</b>	<b>36,302</b>	<b>(19,057)</b>	<b>12,738</b>	-	-	-	-	-	-	-	-	<b>1,092,468</b>	<b>59%</b>

Loan Proceeds **19,740,919**  
 Remaining Principal Balance **18,648,451**

Calaveras County Water District  
 FY 2023-24 Operating Budget - Deferred Budgeted Items, Capital Outlay

September 2023

Capital Type	Dept	Qty	Location	Description	Final Budget	Deferred	Deferred Water	Deferred Sewer	Expenditures Jul 23	Expenditures Aug 23	Expenditures Sep 23	Expenditures Oct 23	Balance
Capital Lease	54	8	District Wide	FY 2023-24 Vehicle Lease to Own - New	136,240	136,240	99,455	36,785	-	-	-	-	136,240
Equipment	54	1	West Point	Vac Trailer	127,448	127,448	93,037	34,411	-	-	-	-	127,448
Equipment	54	1	Collections	Push Cams	35,000	35,000	-	35,000	-	-	-	-	35,000
Equipment	54	1	Corp Yard	Tire Balancer	9,000	9,000	6,570	2,430	-	-	-	-	9,000
Equipment	54		Corp Yard	Warehouse Equipment and Furniture	7,500	7,500	5,475	2,025	-	-	-	-	7,500
Equipment	58	1	District Wide	Line Locator - Replacement	7,000	7,000	5,110	1,890	-	-	-	-	7,000
Projects	54	3	La Contenta WWTP	Sand Filters - Rehabilitation	150,000	150,000	-	150,000	-	-	-	-	150,000
Projects	54		District-Wide	Critical Generator Replacement (25% match)	67,715	67,715	49,432	18,283	-	-	-	-	67,715
<b>Total</b>					<b>539,903</b>	<b>539,903</b>	<b>259,079</b>	<b>280,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>539,903</b>

FY 2023-24 Operating Budget - Deferred Budgeted Items, Services and Supplies

Dept	Account		Services and Supplies	Description	Final Budget	Deferred	Deferred Water	Deferred Sewer	Expenditures Jul 23	Expenditures Aug 23	Expenditures Sep 23	Expenditures Oct 23	Balance
Dept 54	60590		Professional Services	ARC Flash Assessment (WW)	50,000	50,000	50,000	-	-	-	-	-	50,000
<b>Total</b>					<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>



3b

# Agenda Item

DATE: October 26, 2023

TO: Finance Committee

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Report on the FY 2023-24 First Quarter Investment Activities (Pre-Audit)

## RECOMMENDED ACTION:

Receive Chandler Asset Management Report on the FY 2023-24 First Quarter Investment Activity

## SUMMARY:

Stated below are cash and investment balances for June 30 and September 30, along with the change in respective balances:

<u>Asset Description</u>	<u>6/30/2023</u>	<u>9/30/2023</u>	<u>Change</u>
Cash, Umpqua Bank (general account)	\$ 4,774,712	\$ 2,242,173	\$ (2,532,539)
Cash on Hand, Petty Cash & Cash Drawer	600	600	-
Local Agency Investment Fund (LAIF)-District	11,141,986	9,529,460	(1,612,526)
Local Agency Investment Fund (LAIF)-2022 Loans	-	-	-
Chandler Asset Management-District	20,194,140	20,227,317	33,178
Chandler Asset Management-Water Loan Proceeds	19,454,395	19,434,916	(19,480)
Chandler Asset Management-Sewer Loan Proceeds	8,445,568	7,319,111	(1,126,457)
Trustee Accounts	215,644	111,389	(104,255)
Total Cash and Investments	<u>\$ 64,227,045</u>	<u>\$ 58,864,966</u>	<u>\$ (5,362,079)</u>

District Funds	\$ 58,319,354
Advanced Grant Funds	4,644
Trustee Accounts	111,389
Assessment District Funds	<u>429,579</u>
Total Funds	<u>\$ 58,864,966</u>

This report is pre-audit data for the first quarter of FY 2023-24 and covers the months June through September 2023.

Items to note during the quarter are:

- 1) The following is a summary of the larger disbursements during the fourth quarter:
  - KW Emerson for payments toward CIP Projects \$2,230,719\*
  - Mozingo for payments toward CIP Projects \$1,541,876\*
  - CalPERS UAL prepayment for FY 23-24 \$448,636
  - Mueller for payments toward CIP Projects \$305,216\*
  - ERS Industrial for payments toward CIP Projects \$245,553
  - Cole Tiscornia Construction for payments toward CIP Projects \$185,403\*
  - ACWA/JPIA for Property/Liability/Auto Insurance \$156,998
  - USDA Rural Development for Reach 3a/AMI semi-annual loan payments \$132,102

*\*a portion of these payments is for FY 22-23 invoices received and paid in July, August and September.*

- 2) During the quarter, approximately \$250, 905 was transferred from the Water CIP loan funds and \$1,1224,770 from the Sewer CIP loan funds at Chandler Asset Management. Additional funds for the quarter are scheduled to be transferred from the Water and Sewer loans at Chandler Asset Management, to the corresponding CIP funds in October 2023. The total amount transferred will be approximately \$19,067 Water and \$682,048 Sewer.

## **FINANCIAL CONSIDERATIONS:**

Staff continues to monitor cash flow to ensure operational needs are met and excess funds are invested accordingly.



**PORTFOLIO CHARACTERISTICS**

Average Modified Duration	2.46
Average Coupon	1.96%
Average Purchase YTM	1.95%
Average Market YTM	5.16%
Average S&P/Moody Rating	AA/Aa1
Average Final Maturity	2.72 yrs
Average Life	2.66 yrs

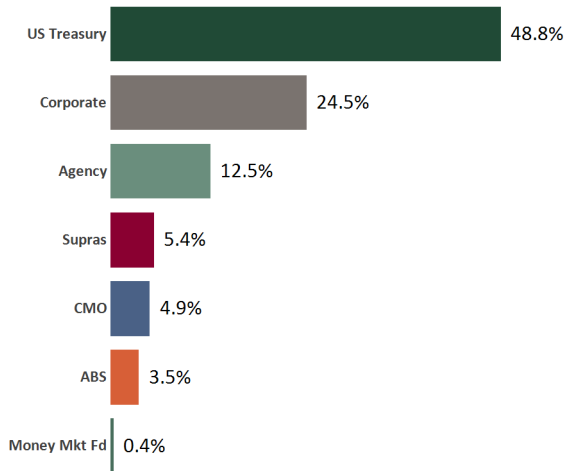
**ACCOUNT SUMMARY**

	Beg. Values as of 8/31/23	End Values as of 9/30/23
Market Value	19,143,424	19,074,961
Accrued Interest	69,882	82,050
<b>Total Market Value</b>	<b>19,213,306</b>	<b>19,157,010</b>
Income Earned	28,969	31,270
Cont/WD		-9
Par	20,299,072	20,303,218
Book Value	20,240,470	20,227,317
Cost Value	20,307,956	20,269,025

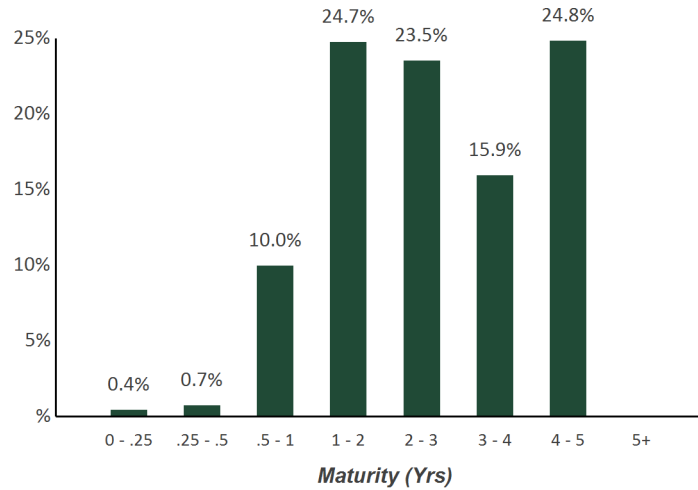
**TOP ISSUERS**

Government of United States	48.8%
Federal Home Loan Mortgage Corp	6.8%
Federal Home Loan Bank	6.7%
Federal National Mortgage Assoc	3.8%
Inter-American Dev Bank	2.5%
Intl Bank Recon and Development	1.9%
Paccar Financial	1.6%
Caterpillar Inc	1.3%
<b>Total</b>	<b>73.5%</b>

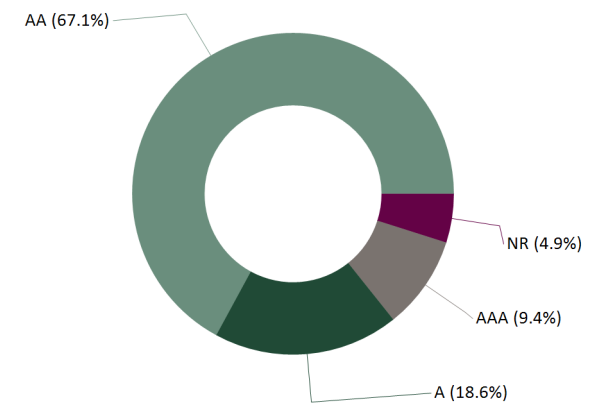
**SECTOR ALLOCATION**



**MATURITY DISTRIBUTION**



**CREDIT QUALITY (S&P)**



**PERFORMANCE REVIEW**

TOTAL RATE OF RETURN	Annualized									
	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	2/28/2021	
Calaveras County Water District	-0.29%	0.32%	1.49%	2.51%	-1.94%	N/A	N/A	N/A	-1.43%	
ICE BofA 1-5 Yr US Treasury & Agency Index	-0.34%	0.24%	1.19%	2.14%	-2.42%	N/A	N/A	N/A	-1.87%	

# Reconciliation Summary

As of September 30, 2023



BOOK VALUE RECONCILIATION		
<b>BEGINNING BOOK VALUE</b>		<b>\$20,240,469.68</b>
<b>Acquisition</b>		
+ Security Purchases	\$891,989.38	
+ Money Market Fund Purchases	\$84,450.93	
+ Money Market Contributions	\$0.00	
+ Security Contributions	\$0.00	
+ Security Transfers	\$0.00	
<b>Total Acquisitions</b>		<b>\$976,440.31</b>
<b>Dispositions</b>		
- Security Sales	\$826,168.59	
- Money Market Fund Sales	\$66,167.77	
- MMF Withdrawals	\$8.55	
- Security Withdrawals	\$0.00	
- Security Transfers	\$0.00	
- Other Dispositions	\$0.00	
- Maturities	\$0.00	
- Calls	\$0.00	
- Principal Paydowns	\$64,128.69	
<b>Total Dispositions</b>		<b>\$956,473.60</b>
<b>Amortization/Accretion</b>		
+/- Net Accretion	(\$873.33)	
		(\$873.33)
<b>Gain/Loss on Dispositions</b>		
+/- Realized Gain/Loss	(\$32,245.83)	
		(\$32,245.83)
<b>ENDING BOOK VALUE</b>		<b>\$20,227,317.23</b>

CASH TRANSACTION SUMMARY		
<b>BEGINNING BALANCE</b>		<b>\$59,707.93</b>
<b>Acquisition</b>		
Contributions	\$0.00	
Security Sale Proceeds	\$826,168.59	
Accrued Interest Received	\$3,065.14	
Interest Received	\$19,769.68	
Dividend Received	\$552.56	
Principal on Maturities	\$0.00	
Interest on Maturities	\$0.00	
Calls/Redemption (Principal)	\$0.00	
Interest from Calls/Redemption	\$0.00	
Principal Paydown	\$64,128.69	
<b>Total Acquisitions</b>		<b>\$913,684.66</b>
<b>Dispositions</b>		
Withdrawals	\$8.55	
Security Purchase	\$891,989.38	
Accrued Interest Paid	\$3,412.12	
<b>Total Dispositions</b>		<b>\$895,410.05</b>
<b>ENDING BOOK VALUE</b>		<b>\$77,982.54</b>



**PORTFOLIO CHARACTERISTICS**

Average Modified Duration	0.00
Average Coupon	4.94%
Average Purchase YTM	4.94%
Average Market YTM	4.94%
Average S&P/Moody Rating	AAA/Aaa
Average Final Maturity	0.00 yrs
Average Life	0.00 yrs

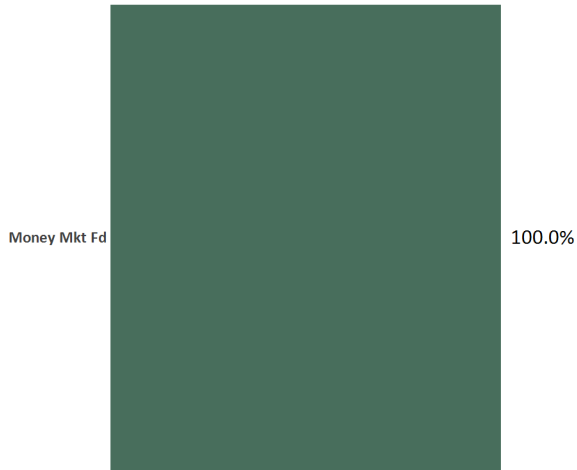
**ACCOUNT SUMMARY**

	Beg. Values as of 8/31/23	End Values as of 9/30/23
Market Value	19,497,673	19,434,916
Accrued Interest	0	0
<b>Total Market Value</b>	<b>19,497,673</b>	<b>19,434,916</b>
Income Earned	78,570	81,776
Cont/WD		-144,533
Par	19,497,673	19,434,916
Book Value	19,497,673	19,434,916
Cost Value	19,497,673	19,434,916

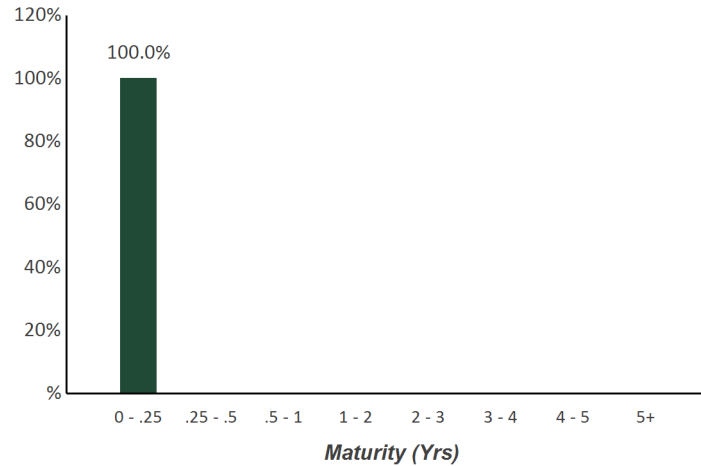
**TOP ISSUERS**

First American Govt Oblig Fund	100.0%
<b>Total</b>	<b>100.0%</b>

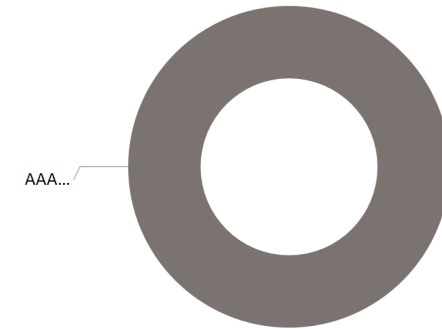
**SECTOR ALLOCATION**



**MATURITY DISTRIBUTION**



**CREDIT QUALITY (S&P)**



## Reconciliation Summary

As of September 30, 2023



BOOK VALUE RECONCILIATION		
<b>BEGINNING BOOK VALUE</b>		<b>\$19,497,673.36</b>
<b>Acquisition</b>		
+ Security Purchases	\$0.00	
+ Money Market Fund Purchases	\$81,775.50	
+ Money Market Contributions	\$0.00	
+ Security Contributions	\$0.00	
+ Security Transfers	\$0.00	
<b>Total Acquisitions</b>		<b>\$81,775.50</b>
<b>Dispositions</b>		
- Security Sales	\$0.00	
- Money Market Fund Sales	\$0.00	
- MMF Withdrawals	\$144,533.31	
- Security Withdrawals	\$0.00	
- Security Transfers	\$0.00	
- Other Dispositions	\$0.00	
- Maturities	\$0.00	
- Calls	\$0.00	
- Principal Paydowns	\$0.00	
<b>Total Dispositions</b>		<b>\$144,533.31</b>
<b>Amortization/Accretion</b>		
+/- Net Accretion	\$0.00	\$0.00
<b>Gain/Loss on Dispositions</b>		
+/- Realized Gain/Loss	\$0.00	\$0.00
<b>ENDING BOOK VALUE</b>		<b>\$19,434,915.55</b>

CASH TRANSACTION SUMMARY		
<b>BEGINNING BALANCE</b>		<b>\$19,497,673.36</b>
<b>Acquisition</b>		
Contributions	\$0.00	
Security Sale Proceeds	\$0.00	
Accrued Interest Received	\$0.00	
Interest Received	\$0.00	
Dividend Received	\$81,775.50	
Principal on Maturities	\$0.00	
Interest on Maturities	\$0.00	
Calls/Redemption (Principal)	\$0.00	
Interest from Calls/Redemption	\$0.00	
Principal Paydown	\$0.00	
<b>Total Acquisitions</b>	<b>\$81,775.50</b>	
<b>Dispositions</b>		
Withdrawals	\$144,533.31	
Security Purchase	\$0.00	
Accrued Interest Paid	\$0.00	
<b>Total Dispositions</b>	<b>\$144,533.31</b>	
<b>ENDING BOOK VALUE</b>		<b>\$19,434,915.55</b>



**PORTFOLIO CHARACTERISTICS**

Average Modified Duration	0.00
Average Coupon	4.94%
Average Purchase YTM	4.94%
Average Market YTM	4.94%
Average S&P/Moody Rating	AAA/Aaa
Average Final Maturity	0.00 yrs
Average Life	0.00 yrs

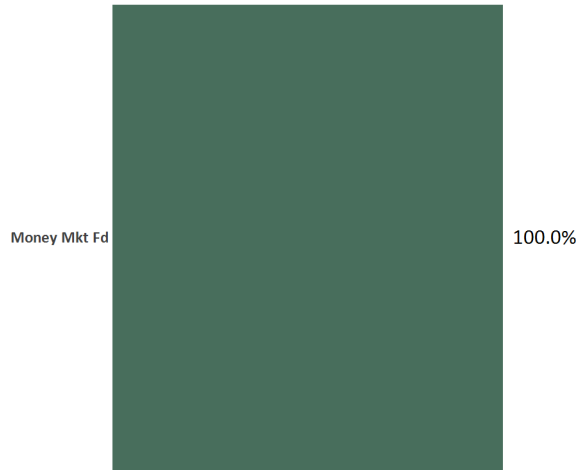
**ACCOUNT SUMMARY**

	Beg. Values as of 8/31/23	End Values as of 9/30/23
Market Value	7,286,140	7,319,111
Accrued Interest	0	0
<b>Total Market Value</b>	<b>7,286,140</b>	<b>7,319,111</b>
Income Earned	33,937	33,489
Cont/WD		-518
Par	7,286,140	7,319,111
Book Value	7,286,140	7,319,111
Cost Value	7,286,140	7,319,111

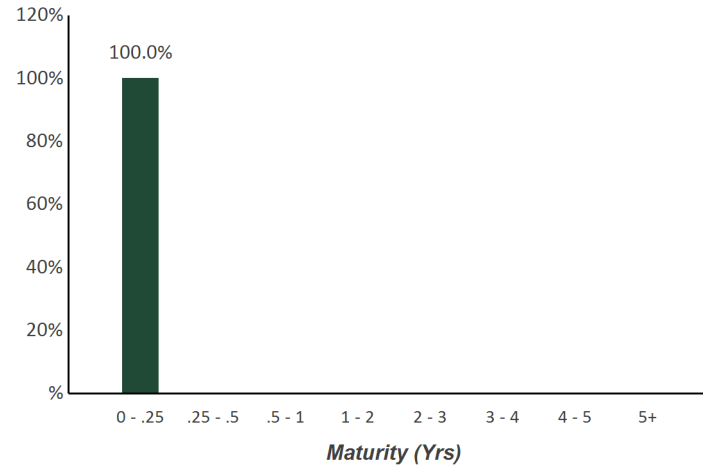
**TOP ISSUERS**

First American Govt Oblig Fund	100.0%
<b>Total</b>	<b>100.0%</b>

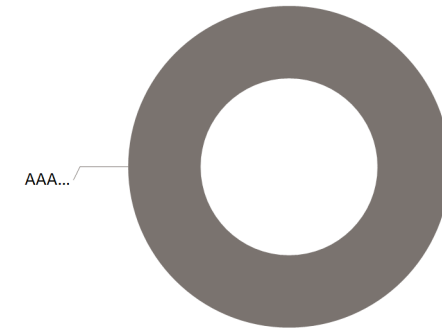
**SECTOR ALLOCATION**



**MATURITY DISTRIBUTION**



**CREDIT QUALITY (S&P)**





# Reconciliation Summary

As of September 30, 2023



BOOK VALUE RECONCILIATION	
<b>BEGINNING BOOK VALUE</b>	<b>\$7,286,139.75</b>
<b>Acquisition</b>	
+ Security Purchases	\$0.00
+ Money Market Fund Purchases	\$33,488.98
+ Money Market Contributions	\$0.00
+ Security Contributions	\$0.00
+ Security Transfers	\$0.00
<b>Total Acquisitions</b>	<b>\$33,488.98</b>
<b>Dispositions</b>	
- Security Sales	\$0.00
- Money Market Fund Sales	\$0.00
- MMF Withdrawals	\$517.81
- Security Withdrawals	\$0.00
- Security Transfers	\$0.00
- Other Dispositions	\$0.00
- Maturities	\$0.00
- Calls	\$0.00
- Principal Paydowns	\$0.00
<b>Total Dispositions</b>	<b>\$517.81</b>
<b>Amortization/Accretion</b>	
+/- Net Accretion	\$0.00
	\$0.00
<b>Gain/Loss on Dispositions</b>	
+/- Realized Gain/Loss	\$0.00
	\$0.00
<b>ENDING BOOK VALUE</b>	<b>\$7,319,110.92</b>

CASH TRANSACTION SUMMARY	
<b>BEGINNING BALANCE</b>	<b>\$7,286,139.75</b>
<b>Acquisition</b>	
Contributions	\$0.00
Security Sale Proceeds	\$0.00
Accrued Interest Received	\$0.00
Interest Received	\$0.00
Dividend Received	\$33,488.98
Principal on Maturities	\$0.00
Interest on Maturities	\$0.00
Calls/Redemption (Principal)	\$0.00
Interest from Calls/Redemption	\$0.00
Principal Paydown	\$0.00
<b>Total Acquisitions</b>	<b>\$33,488.98</b>
<b>Dispositions</b>	
Withdrawals	\$517.81
Security Purchase	\$0.00
Accrued Interest Paid	\$0.00
<b>Total Dispositions</b>	<b>\$517.81</b>
<b>ENDING BOOK VALUE</b>	<b>\$7,319,110.92</b>

3c

# Agenda Item

DATE: November 21, 2023

TO: Finance Committee

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Discussion Regarding the Placement of Customer Wastewater Bills on the County Tax Rolls

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## **RECOMMENDED ACTION:**

Discussion Regarding the Placement of Customer Wastewater Bills on the County Tax Rolls.

## **SUMMARY:**

Staff were requested to explore the option of placing customer wastewater bills on the County tax rolls. There are several factors that need to be assessed, including but not limited to:

- What is the authorization to place the wastewater bills on the County tax rolls?
- Can the County accommodate this, what are their data and timing requirements, and how much will they charge?
- How many wastewater accounts are there and what are the steps the District will need to take to provide the County with the billing information.
- What are the projected savings, benefits, and costs to the District?
- Does the Wastewater Fund (Fund 500) have adequate cash balances to accommodate the change from monthly billing revenue to twice a year (January and May)?

The State adopted the Alternative Method of Tax Apportionment under the Revenue and Taxation Code §4701 - §4722 on October 1, 1949. Commonly known as the Teeter Plan, the Plan allocates current secured property taxes on an accrual basis rather than a cash basis. Consequently, the County fronts secured property taxes to taxing jurisdictions such as the District, without regard to cash collections. The District is then buffered from some of the vagaries of the economy, such as increased delinquencies during times of recession or long inflationary periods. In exchange for this security, the County retains interest and penalty assessments on delinquent taxes when collected.

The District joined the County's Teeter plan in 2009 after adopting Resolution 2009-23 *A Resolution of the Board Of Directors of the Calaveras County Water District Authorizing the Inclusion of Calaveras County Water District into the County's Alternative Method of Property Tax Distribution, the Teeter Plan.* The Teeter Plan has

been quite successful for the District and staff are now looking into adding the placement of customer wastewater bills on the County Tax Roll.

The District bills customers for wastewater services on a bi-monthly basis, which equates to customers receiving six bills a year. The bi-monthly wastewater bills are a fixed charge based on Equivalent Dwelling Units, or EDU's. There are currently 5,043 customers billed in the two billing cycles, 3,388 customers in Cycle 1 and 1,655 in Cycle 2. In FY 2022-23 the bi-monthly billings averaged approximately \$617,800 for Cycle 1 and \$325,100 for Cycle 2, and the total wastewater billings were \$5,643,035.

The District's bills are processed through a third-party mail house, DataProse, and includes 4,608 combined water/wastewater customers and 435 wastewater only customers. The average cost for mailing a bi-monthly bill through DataProse is \$0.67. As the District would still have to mail out the water portion of the combined water/wastewater accounts, the estimated annual savings for placing the "wastewater only" customers on the tax rolls are approximately \$1,735.

The District reached out to the County Auditor-Controller's Office to see if they will be able to place the wastewater bills on the tax rolls. They forwarded our request to County Counsel for review, and we are waiting for a response. We are also waiting on confirmation from the County on the cost of adding the wastewater element on the tax rolls but based on current County charges for District administered assessment districts (\$2.00 per account) and the County's current rate of one percent (1.0%) for Teeter assessments, the annual cost for placing the wastewater bills on the tax rolls could range from \$10,086 to \$56,430. However, the District may have a different fee structure, which could reduce the Teeter cost. That cost factor is one of the things that County Counsel is researching.

Another factor in placing the wastewater charges on the County tax roll is the billing data format provided to the County, a file that includes the property owner's name, the amount, and the Assessor Parcel Number, or APN. This file must be provided to the County by August 1 of the billing fiscal year, and any account changes that occur after August 1 will have to be included in the regular bi-monthly billing statements. Also, by placing the wastewater billing on the tax rolls we are billing the APN, which is the property owner. If the property is a rental, the owner and the tenant may need to amend their rental agreement.

Based on the process we use to place delinquent accounts on the tax rolls, it takes one-two minutes per account. On the low end, this would equal approximately eighty (80) hours of District labor. Staff are researching alternative methods to utilize the Tyler database, but initial indications are that even with creating new custom reports there would be an extensive account and billing verification process.

Placing wastewater bills on the tax rolls requires the District to have adequate cash reserves in the Wastewater Fund (Fund 500) to provide the necessary cash flow to bridge the gap between wastewater revenues and ongoing operating costs as we would be switching from a bi-monthly cash flow to twice a year revenues. As of October 31, 2023, the Wastewater Fund (Fund 500) has a negative fund balance of approximately \$2.0 million. Furthermore, the Wastewater Fund owes the Water Fund

(Fund 300) approximately \$685,000 from prior year operating deficits. There are limited options for other funds to advance the Wastewater Fund (Fund 500). The only current option is the expansion funds. However, a significant amount of the balances in these funds are committed to help fund future Capital Improvement Program (CIP) projects. The recently adopted rate plan addresses the operating shortfall in the Wastewater Fund, which is projected to be positive by the end of FY 2025-26.

**FINANCIAL CONSIDERATIONS:**

None at this time.

*Attachment: Fund Balance Report*

# CCWD - Fund Balance Report

As of October 31, 2023

Account	Description	Unaudited	Transactions	Unaudited	Unrestricted	Restricted	Agency
		6/30/2023	FY23-24	10/31/2023	10/31/2023	10/31/2023	10/31/2023
104-00-13101	Admin Replacement	18,779.89	-	18,779.89	-	18,779.89	-
108-00-13101	Interest Reserve	12,148,779.76	40,401.11	12,189,180.87	-	12,189,180.87	-
120-00-13101	CIP - Water	-	-	-	-	-	-
123-00-13101	CIP Loan - Water	18,821,232.36	137,410.10	18,958,642.46	-	18,958,642.46	-
125-00-13101	Capital R&R - Water	4,959,658.44	170,876.91	5,130,535.35	-	5,130,535.35	-
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	(1,024,265.60)	6,958,953.51	-	6,958,953.51	-
135-00-13101	Capital R&R - Sewer	4,869,436.29	(1,374,058.11)	3,495,378.18	-	3,495,378.18	-
300-00-13101	Water Fund	3,091,394.51	(1,892,545.86)	1,198,848.65	1,198,848.65	-	-
302-00-13101	Slurry Line	11,634.37	44.98	11,679.35	-	11,679.35	-
304-00-13101	Water Expansion Fund - West Point	302,806.66	3,268.92	306,075.58	-	306,075.58	-
354-00-13101	Water Expansion Fund - Ebbetts Pass	784,857.97	23,737.43	808,595.40	-	808,595.40	-
356-00-13101	Water Expansion Fund - Sheep Ranch	25,684.87	165.46	25,850.33	-	25,850.33	-
364-00-13101	Water Expansion Fund - Jenny Lind	643,435.54	77,590.02	721,025.56	-	721,025.56	-
374-00-13101	Water Expansion Fund - Copper Cove	4,766,862.34	18,770.46	4,785,632.80	-	4,785,632.80	-
394-00-13101	Water Expansion Fund - Wallace	18,378.22	118.40	18,496.62	-	18,496.62	-
500-00-13101	Sewer Fund	(1,730,003.41)	(281,278.32)	(2,011,281.73)	(2,011,281.73)	-	-
524-00-13101	Sewer Expansion Fund - Forest Meadows	363,793.04	(7,792.08)	356,000.96	-	356,000.96	-
526-00-13101	Sewer Expansion Fund - Big Trees Village	12,172.89	78.42	12,251.31	-	12,251.31	-
534-00-13101	Sewer Expansion Fund - Vallecito	1,195,797.83	7,495.78	1,203,293.61	-	1,203,293.61	-
536-00-13101	Sewer Expansion Fund - Six Mile Village	26,408.99	170.12	26,579.11	-	26,579.11	-
544-00-13101	Sewer Expansion Fund - Arnold	889,430.10	4,372.39	893,802.49	-	893,802.49	-
564-00-13101	Sewer Expansion Fund - La Contenta	718,916.81	1,706.74	720,623.55	-	720,623.55	-
565-00-13101	Sewer Expansion Fund - Southworth	282,820.59	1,821.84	284,642.43	-	284,642.43	-
584-00-13101	Sewer Expansion Fund - Copper Cove	2,631,547.39	(44,136.95)	2,587,410.44	-	2,587,410.44	-
594-00-13101	Sewer Expansion Fund - Wallace	18,378.22	118.40	18,496.62	-	18,496.62	-
624-00-13101	Sewer Expansion Fund - West Point	874,168.72	5,386.50	879,555.22	-	879,555.22	-
722-00-13101	Assessment District - West Point Acres	15,427.44	99.38	15,526.82	-	-	15,526.82
732-00-13101	Assessment District - Wilseyville	5.36	0.03	5.39	-	-	5.39
752-00-13101	Assessment District - Arnold	64,316.93	(27,529.59)	36,787.34	-	-	36,787.34
812-00-13101	Assessment District - La Contenta (604)	95,830.67	(283.98)	95,546.69	-	-	95,546.69
822-00-13101	Assessment District - Lake Tulloch	-	-	-	-	-	-
832-00-13101	Assessment District - Saddle Creek	121,185.41	(1,043.45)	120,141.96	-	-	120,141.96
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	3,300.70	160,690.29	-	160,690.29	-
920-00-13101	Advance Grant Fund	4,629.49	29.82	4,659.31	-	4,659.31	-
	<b>TOTAL</b>	<b>64,012,323.40</b>	<b>(4,159,490.99)</b>	<b>59,852,832.41</b>	<b>(812,433.08)</b>	<b>60,400,778.25</b>	<b>264,487.24</b>

3d

# Agenda Item

DATE: November 21, 2023

TO: Finance Committee

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Discussion/Direction Regarding District Participation in the PARS Post-Employment Benefits Trust Program

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## **RECOMMENDED ACTION:**

Discussion/Direction Regarding District Participation in the PARS Post-Employment Benefits Trust Program.

## **SUMMARY:**

The District maintains an IRS Section 115 trust to pay Other Post Employment Benefits (OPEB) with Public Employees' Retirement Services (PARS). This account has existed for over fifteen years and is funded to pay for retiree health benefits. The District is looking to expand the Trust to include the option to fund both the current OPEB option and CalPERS pension obligations. The additional account option will allow the District to place money in the Trust that can be used to fund pension obligations. There is no requirement to place money in the account, nor is there an additional cost to the District until funds are placed in the Trust, at which point there is a structured fee based on assets under management.

PARS has partnered with U.S. Bank to serve as trustee and its sub-adviser HighMark Capital Management, Inc., to provide investment management services for the program. The District's existing agreement with PARS identifies HighMark Capital as the trustee. However, HighMark Capital was recently purchased by U.S. Bank, and U.S. Bank, as the new Trustee, requires that the District adopt the Trust by its official name, "Public Agencies Post-Employment Benefits Trust," and appoint a position of employment to serve as Plan Administrator for the Program. For this reason, the draft resolution has the Trust's name in the first and fourth resolved and the term "Plan Administrator" in the second and third resolved, making them non-modifiable. and the existing agreement needs to be updated to reflect that change.

## **FINANCIAL CONSIDERATIONS:**

None at this time.

*Attachment: Draft Resolution Approving the Adoption of the Public Agencies Post-Employment Benefits Trust Administered by Public Agency Retirement Services (PARS)  
- PARS Agreement for Administrative Services*



**RESOLUTION NO. 2023 -**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE CALAVERAS COUNTY WATER DISTRICT**

**APPROVING THE ADOPTION OF THE  
PUBLIC AGENCIES POST-EMPLOYMENT BENEFITS TRUST  
ADMINISTERED BY PUBLIC AGENCY RETIREMENT SERVICES (PARS)**

**WHEREAS**, the Calaveras County Water District (the “District”) is currently participating in the Public Agencies Post-Retirement Health Care Plan Trust for the prefunding of its retiree health benefits and other post-employment benefits other than pension benefits (“OPEB”); and

**WHEREAS**, the District desires to set aside funds for the purpose of pre-funding its CalPERS pension obligation that will be held in trust for the exclusive purpose of making future contributions of the District’s required pension contributions and any employer contributions in excess of such required contributions at the discretion of the District; and

**WHEREAS**, PARS has made available the Public Agencies Post-Employment Benefits Trust (the “Program”) for the purpose of pre-funding both pension obligations and/or OPEB obligations as specified in the District’s plans, policies and/or applicable collective bargaining agreements; and

**WHEREAS**, the District is eligible to participate in the Program, a tax-exempt trust performing an essential governmental function within the meaning of Section 115 of the Internal Revenue Code, as amended, and the Regulations issued there under, and is a tax-exempt trust under the relevant statutory provisions of the State of California; and

**WHEREAS**, the District can manage the pre-funding of its pension and OPEB obligations in a single trust under this Program, thereby gaining administrative and cost efficiencies; and

**WHEREAS**, the District’s adoption and operation of the Program has no effect on any current or former employee’s entitlement to post-employment benefits; and

**WHEREAS**, the terms and conditions of post-employment benefit entitlement, if any, are governed by contracts separate from and independent of the Program; and

**WHEREAS**, the District’s funding of the Program does not, and is not intended to, create any new vested right to any benefit nor strengthen any existing vested right; and

**WHEREAS**, the District reserves the right to make contributions, if any, to the Program.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of Calaveras County Water District as follows:

1. The Board of Directors hereby adopts the Public Agencies Post-Employment Benefits Trust, effective \_\_\_\_\_, 2023; and
2. The Board hereby appoints the (POSITION OR TITLE) , or his/her successor or his/her designee as the District's Plan Administrator for the Program; and
3. The District's Plan Administrator is hereby authorized to execute the PARS legal and administrative documents on behalf of the District and to take whatever additional actions are necessary to maintain the District's participation in the Program and to maintain compliance of any relevant regulation issued or as may be issued; therefore, authorizing him/her to take whatever additional actions are required to administer the District's Program; and
4. The Board of Directors, in accordance with Section 3.3 of the Public Agencies Post-Retirement Health Care Plan Trust adopted effective June 10, 2009, hereby authorizes the withdrawal from said trust and directs the transfer of assets held in said trust to the OPEB Account established in the name of the District under the Public Agencies Post-Employment Benefits Trust, adopted herewith.

**PASSED AND ADOPTED** this 13<sup>th</sup> day of December 2023 by the following vote:

**AYES:**  
**NOES:**  
**ABSTAIN:**  
**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

\_\_\_\_\_  
Scott Ratterman, Board President

**ATTEST:**

\_\_\_\_\_  
Rebecca Hitchcock, Clerk to the Board

## AGREEMENT FOR ADMINISTRATIVE SERVICES

This agreement (“Agreement”) is made this \_\_\_\_ day of \_\_\_\_\_, 2023, between Phase II Systems, a corporation organized and existing under the laws of the State of California, doing business as Public Agency Retirement Services and PARS (hereinafter “PARS”) and the [Agency Name] (“Agency”).

WHEREAS, the Agency has adopted the PARS Public Agencies Post-Employment Benefits Trust for the purpose of pre-funding pension obligations and/or Other Post-Employment Benefits (“OPEB”) obligations (“Plan”) and is desirous of retaining PARS as Trust Administrator to the Trust, to provide administrative services.

NOW THEREFORE, the parties agree:

1. **Services.** PARS will provide the services pertaining to the Plan as described in the exhibit attached hereto as “Exhibit 1A” (“Services”) in a timely manner, subject to the further provisions of this Agreement.
2. **Fees for Services.** PARS will be compensated for performance of the Services as described in the exhibit attached hereto as “Exhibit 1B”.
3. **Payment Terms.** Payment for the Services will be remitted directly from Plan assets unless the Agency chooses to make payment directly to PARS. In the event that the Agency chooses to make payment directly to PARS, it shall be the responsibility of the Agency to remit payment directly to PARS based upon an invoice prepared by PARS and delivered to the Agency. If payment is not received by PARS within thirty (30) days of the invoice delivery date, the balance due shall bear interest at the rate of 1.5% per month. If payment is not received from the Agency within sixty (60) days of the invoice delivery date, payment plus accrued interest will be remitted directly from Plan assets, unless PARS has previously received written communication disputing the subject invoice that is signed by a duly authorized representative of the Agency.
4. **Fees for Services Beyond Scope.** Fees for services beyond those specified in this Agreement will be billed to the Agency at the rates indicated in the PARS’ standard fee schedule in effect at the time the services are provided and shall be payable as described in Section 3 of this Agreement. Before any such services are performed, PARS will provide the Agency with a detailed description of the services, terms, and applicable rates for such services. Such services, terms, and applicable rates shall be agreed upon in writing and executed by both parties.
5. **Information Furnished to PARS.** PARS will provide the Services contingent upon the Agency providing PARS the information specified in the exhibit attached hereto as “Exhibit 1C” (“Data”). It shall be the responsibility of the Agency to certify the accuracy, content, and completeness of the Data so that PARS may rely on such information without further audit. It shall further be the responsibility of the Agency to deliver the Data to PARS in such a manner that allows for a reasonable amount of time for the Services to be performed. Unless specified in Exhibit 1A, PARS shall be under no duty to question Data received from the Agency, to compute contributions made to the

Plan, to determine or inquire whether contributions are adequate to meet and discharge liabilities under the Plan, or to determine or inquire whether contributions made to the Plan are in compliance with the Plan or applicable law. In addition, PARS shall not be liable for nonperformance of Services to the extent such nonperformance is caused by or results from erroneous and/or late delivery of Data from the Agency. In the event that the Agency fails to provide Data in a complete, accurate and timely manner and pursuant to the specifications in Exhibit 1C, PARS reserves the right, notwithstanding the further provisions of this Agreement, to terminate this Agreement upon no less than ninety (90) days written notice to the Agency.

6. **Records.** Throughout the duration of this Agreement, and for a period of five (5) years after termination of this Agreement, PARS shall provide duly authorized representatives of Agency access to all records and material relating to calculation of PARS' fees under this Agreement. Such access shall include the right to inspect, audit and reproduce such records and material and to verify reports furnished in compliance with the provisions of this Agreement. All information so obtained shall be accorded confidential treatment as provided under applicable law.
7. **Confidentiality.** Without the Agency's consent, PARS shall not disclose any information relating to the Plan except to duly authorized officials of the Agency, subject to applicable law, and to parties retained by PARS to perform specific services within this Agreement. The Agency shall not disclose any information relating to the Plan to individuals not employed by the Agency without the prior written consent of PARS, except as such disclosures may be required by applicable law.
8. **Independent Contractor.** PARS is and at all times hereunder shall be an independent contractor. As such, neither the Agency nor any of its officers, employees or agents shall have the power to control the conduct of PARS, its officers, employees, or agents, except as specifically set forth and provided for herein. PARS shall pay all wages, salaries, and other amounts due its employees in connection with this Agreement and shall be responsible for all reports and obligations respecting them, such as social security, income tax withholding, unemployment compensation, workers' compensation, and similar matters.
9. **Indemnification.** PARS and Agency hereby indemnify each other and hold the other harmless, including their respective officers, directors, and employees, from any claim, loss, demand, liability, or expense, including reasonable attorneys' fees and costs, incurred by the other as a consequence of, to the extent, PARS' or Agency's, as the case may be, negligent acts, errors or omissions with respect to the performance of their respective duties hereunder.
10. **Compliance with Applicable Law.** The Agency shall observe and comply with federal, state, and local laws in effect when this Agreement is executed, or which may come into effect during the term of this Agreement, regarding the administration of the Plan. PARS shall observe and comply with federal, state, and local laws in effect when this Agreement is executed, or which may come into effect during the term of this Agreement, regarding Plan administrative services provided under this Agreement.

11. **Applicable Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of California. In the event any party institutes legal proceedings to enforce or interpret this Agreement, venue and jurisdiction shall be in any state court of competent jurisdiction.
12. **Force Majeure.** When a party's nonperformance hereunder was beyond the control and not due to the fault of the party not performing, a party shall be excused from performing its obligations under this Agreement during the time and to the extent that its performance is prevented by such cause. Such cause shall include, but not be limited to: any incidence of fire, flood, acts of God or unanticipated communicable disease, acts of terrorism or war commandeering of material, products, plants or facilities by the federal, state or local government, a material act or omission by the other party or any law, ordinance, rule, guidance or recommendation by the federal, state or local government, or any agency thereof, which becomes effective after the date of this Agreement that delays or renders impractical either party's performance under the Agreement.
13. **Ownership of Reports and Documents.** The originals of all letters, documents, reports, and data produced for the purposes of this Agreement shall be delivered to and become the property of the Agency. Copies may be made for PARS but shall not be furnished to others without written authorization from Agency.
14. **Designees.** The Plan Administrator of the Agency, or their designee, shall have the authority to act for and exercise any of the rights of the Agency as set forth in this Agreement, subsequent to and in accordance with the written authority granted by the Governing Body of the Agency, a copy of which writing shall be delivered to PARS. Any officer of PARS, or his or her designees, shall have the authority to act for and exercise any of the rights of PARS as set forth in this Agreement.
15. **Notices.** All notices hereunder and communications regarding the interpretation of the terms of this Agreement, or changes thereto, shall be effected by delivery of the notices in person or by depositing the notices in the U.S. mail, registered or certified mail, return receipt requested, postage prepaid and addressed as follows:
  - (A) To PARS: PARS; 4350 Von Karman Avenue, Suite 100, Newport Beach, CA 92660; Attention: President
  - (B) To Agency: [Agency]; [Agency Address]; Attention: [Plan Administrator Title]Notices shall be deemed given on the date received by the addressee.
16. **Term of Agreement.** This Agreement shall remain in effect for the period beginning \_\_\_\_\_, 2023 and ending \_\_\_\_\_, 2026 ("Term"). This Agreement may be terminated at any time by giving thirty (30) days written notice to the other party of the intent to terminate. Absent a thirty (30) day written notice to the other party of the intent to terminate, this Agreement will continue unchanged for successive twelve-month periods following the Term.
17. **Amendment.** This Agreement may not be amended orally, but only by a written instrument executed by the parties hereto.

18. **Entire Agreement.** This Agreement, including exhibits, contains the entire understanding of the parties with respect to the subject matter set forth in this Agreement. In the event a conflict arises between the parties with respect to any term, condition or provision of this Agreement, the remaining terms, conditions, and provisions shall remain in full force and legal effect. No waiver of any term or condition of this Agreement by any party shall be construed by the other as a continuing waiver of such term or condition.
19. **Attorneys Fees.** In the event any action is taken by a party hereto to enforce the terms of this Agreement the prevailing party herein shall be entitled to receive its reasonable attorney's fees.
20. **Counterparts.** This Agreement may be executed in any number of counterparts, and in that event, each counterpart shall be deemed a complete original and be enforceable without reference to any other counterpart.
21. **Headings.** Headings in this Agreement are for convenience only and shall not be used to interpret or construe its provisions.
22. **Effective Date.** This Agreement shall be effective on the date first above written, and also shall be the date the Agreement is executed.

**AGENCY:**

BY: \_\_\_\_\_  
Plan Administrator Name

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

**PARS:**

BY: \_\_\_\_\_  
Tod Hammeras

TITLE: Chief Financial Officer  
\_\_\_\_\_

DATE: \_\_\_\_\_

EXHIBIT 1A  
SERVICES

PARS will provide the following services for the [Agency Name] Public Agencies Post-Employment Benefits Trust:

1. Plan Installation Services:

- (A) Meeting with appropriate Agency personnel to discuss plan provisions, implementation timelines, actuarial valuation process, funding strategies, benefit communication strategies, data reporting, and submission requirements for contributions/reimbursements/distributions;
- (B) Providing the necessary analysis and advisory services to finalize these elements of the Plan;
- (C) Providing the documentation needed to establish the Plan to be reviewed and approved by Agency legal counsel. Resulting final Plan documentation must be approved by the Agency prior to the commencement of PARS Plan Administration Services outlined in Exhibit 1A, paragraph 2 below.

2. Plan Administration Services:

- (A) Monitoring the receipt of Plan contributions made by the Agency to the trustee of the PARS Public Agencies Post-Employment Benefits Trust (“Trustee”), based upon information received from the Agency and the Trustee;
- (B) Performing periodic accounting of Plan assets, reimbursements/distributions, and investment activity, based upon information received from the Agency and/or Trustee;
- (C) Coordinating the processing of distribution payments pursuant to authorized direction by the Agency, and the provisions of the Plan, and, to the extent possible, based upon Agency-provided Data;
- (D) Coordinating actions with the Trustee as directed by the Plan Administrator within the scope of this Agreement;
- (E) Preparing and submitting a monthly report of Plan activity to the Agency, unless directed by the Agency otherwise;
- (F) Preparing and submitting an annual report of Plan activity to the Agency;
- (G) Facilitating actuarial valuation updates and funding modifications for compliance with the applicable GASB pronouncements and/or statements, if prefunding OPEB obligations;
- (H) Coordinating periodic audits of the Trust;
- (I) Monitoring Plan and Trust compliance with federal and state laws.

3. PARS is not licensed to provide and does not offer tax, accounting, legal, investment or actuarial advice.

EXHIBIT 1B  
FEES FOR SERVICES

PARS will be compensated for performance of Services, as described in Exhibit 1A based upon the following schedule:

An annual asset fee shall be paid from Plan assets based on the following schedule:

<u>For Plan Assets from:</u>			<u>Annual Rate:</u>
\$1	to	\$10,000,000	0.25%
\$10,000,001	to	\$15,000,000	0.20%
\$15,000,001	to	\$50,000,000	0.15%
\$50,000,001	and	above	0.10%

Annual rates are prorated and paid monthly. The annual asset fee shall be calculated by the following formula [Annual rate divided by 12 (months of the year) multiplied by the Plan asset balance at the end of the month]. Trustee and Investment Management Fees are not included.



EXHIBIT 1C  
DATA REQUIREMENTS

PARS will provide the Services under this Agreement contingent upon receiving the following information. Agency is solely responsible for ensuring that all information and documentation provided to PARS is true, correct, and authorized:

1. Executed Legal Documents:
  - (A) Certified Resolution
  - (B) Adoption Agreement to the Public Agencies Post-Employment Benefits Trust
  - (C) Trustee Investment Forms
  
2. Contribution – completed Contribution Transmittal Form signed by the Plan Administrator (or authorized Designee) which contains the following information:
  - (A) Agency name
  - (B) Contribution amount
  - (C) Contribution date
  - (D) Contribution method (Check, ACH, Wire)
  
3. Distribution – completed Payment Reimbursement/Distribution Form signed by the Plan Administrator (or authorized Designee) which contains the following information:
  - (A) Agency name
  - (B) Payment reimbursement/distribution amount
  - (C) Applicable statement date
  - (D) Copy of applicable premium, claim, statement, warrant, and/or administrative expense evidencing payment
  - (E) Signed certification of reimbursement/distribution from the Plan Administrator (or authorized Designee)
  
4. Other information pertinent to the Services as reasonably requested by PARS and Actuarial Provider.

4b

# Agenda Item

DATE: November 21, 2023  
TO: Finance Committee  
FROM: Jeffrey Meyer, Director of Administrative Services  
SUBJECT: Discussion of Tyler Utility Billing System

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## **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
<b>TOTAL</b>	<b>40,589.30</b>	<b>44,558.40</b>

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	5,544.00 *October '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	-
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	-
<b>TOTAL</b>		<b>213,686.66</b>	<b>83,674.03</b>

Revenue Collections	Period	FY 22-23 Total	FY 23-24 Total
	July	-	18,434.68
	August	-	19,005.13
	September	800.00	16,406.20
	October	837.50	19,847.28
	November	755.00	-
	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	-
<b>TOTAL</b>		<b>95,726.66</b>	<b>73,693.29</b>