



CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

OUR MISSION

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

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

Committee Meeting
Tuesday March 19, 2024
1:00 p.m.

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

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

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ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

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

COMMITTEE MEMBERS

Cindy Secada, Director

Bertha Underhill, Director

2. **APPROVAL OF MINUTES:** For the meeting of February 29, 2024

3. **NEW BUSINESS**

3a. Report on the Monthly Financial Reports for February 2024
(Michael Minkler, General Manager)

3b. Update Regarding Utility Billing Past Due Notice & Fee
(Kelly Richards, Business Services Manager)

3c. Discussion on Customer Assistance Program Enrollment and Policy
(Kelly Richards, Business Services Manager)

4. **DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS**

5. **GENERAL MANAGER COMMENTS**

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

7. **NEXT COMMITTEE MEETING**

Tuesday April 16, 2024, at 1:00 p.m.

8. **ADJOURNMENT**

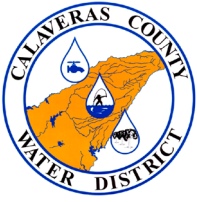
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Minutes



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Minutes



**CALAVERAS COUNTY WATER DISTRICT
FINANCE COMMITTEE MEETING**

**MINUTES
FEBRUARY 29, 2024**

The following Committee Members were present:

Cindy Secada	Director
Bertha Underhill	Director

Staff Present:

Michael Minkler	General Manager
Rebecca Hitchcock	Clerk to the Board
Kelly Richards	Business Services Manager
Kelly Gerkenmeyer	External Affairs Manager
Stacey Lollar	Human Resources Manager
Kate Jesus	Human Resources Technician
Mark Rincon-Ibarra	District Engineer
Juan Maya	Civil Engineer
Haley Airola	Engineering Coordinator

Public Present: Francisco De La Cruz
Michael Rogers

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 1:02 p.m., the Pledge of Allegiance was led by Director Secada.

- PUBLIC COMMENT:** Public Comment was given by Francisco de la Cruz.
- APPROVAL OF MINUTES:** Director Underhill moved to approve the Minutes for the meeting of December 19, 2023, and Director Secada seconded.
- NEW BUSINESS**
 - 3a. Presentation of the Audited Financial Statements for the Fiscal Year Ending June 30, 2023, by Richardson & Company, LLP
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Brian Nash, Richardson & Company, presented the Audited Financial statements and responded to questions from the committee.

PUBLIC COMMENT: No public comment was heard.

- 3b. Discussion Regarding the Management Letter for the Fiscal Year Ending June 30, 2023, by Richardson & Company, LLP
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Brian Nash, Richardson & Company, presented the Management Letter and responded to questions from the committee.

PUBLIC COMMENT: No public comment was heard.

- 3c. Report on the Monthly Financial Reports for January 2024
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Michael Minkler presented the Monthly Financial Reports and responded to questions from the committee.

PUBLIC COMMENT: Public comment was given by Francisco de la Cruz.

- 3d. Discussion Regarding the Mid-Year FY 2023-24 Operating and Capital Improvement Program Budgets
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Michael Minkler presented the Mid-Year FY 2023-24 Operating and Capital Improvement Program Budgets and responded to questions from the committee.

PUBLIC COMMENT: Public comment was given by Francisco de la Cruz and Michael Rogers.

4. GENERAL MANAGER COMMENTS

Mr. Minkler discussed future agenda items: 1) sewer bills on tax rolls; 2) late notices; and 3) new Accountants starting soon.

5. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

Director Secada asked for more detail on the management letter responses and the Tyler presentation.

Director Underhill had nothing to report.

6. NEXT COMMITTEE MEETING

Tuesday March 19, 2024, at 1:00 p.m.

7. ADJOURNMENT

With no further business, the meeting adjourned at 2:45 p.m.

Respectfully Submitted,

Rebecca Hitchcock
Clerk to the Board

Approved:

Michael Minkler
General Manager

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February 2024 Budget Status Report

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			8		Benchmark
Account Type	Fiscal Year	2022	2023	2024	Current OP Budget	Remaining Balance	67% Of Budget	
W01-Sales & Charges		14,172,302	14,531,657	11,310,059	16,804,612	5,494,553	67.30%	
41000-Water/Sewer Sales/Resid		13,897,854	14,296,874	11,152,122	16,448,612	5,296,490	67.80%	
41010-Capital Program Charges		(0)			-	-	0.00%	
41100-Irrigation Water Sales		12,750	12,675		11,000	11,000	0.00%	
41200-Water Sales-Fire Hydrant		172,529	185,304	131,357	200,000	68,643	65.68%	
44100-Account Establishment Fees		53,445	33,446	24,408	50,000	25,592	48.82%	
44110-Delinquent Account Charge		25,108	1,814	2,172	95,000	92,828	2.29%	
44115-County Recording Fees			84		-	-	0.00%	
44120-Termination of Services		10,616	1,460		-	-	0.00%	
W02-Water/Sewer Fees		54,599	53,900	17,325	30,000	12,675	57.75%	
44300-Install Water Meter		50,611	36,096	14,520	30,000	15,480	48.40%	
48100-Concept Approval Fees		3,988	17,804	2,805	-	(2,805)	0.00%	
W03-Misc. Operating Revenue		232,887	272,586	304,091	162,000	(142,091)	187.71%	
42000-Inspection Fees		857	627	61	5,000	4,939	1.22%	
44200-Backflow Certification Testing		1,077	2,933	2,611	4,000	1,389	65.28%	
44500-Repair Labor/Materials		48,148	12,265	450	25,000	24,550	1.80%	
44510-Reimbursable Expense		89,916	93,006	135,002	93,000	(42,002)	145.16%	
44900-Other Water/Sewer Charges		(435)	19	50	-	(50)	0.00%	
48190-Miscellaneous Operating Rev		86,160	120,800	147,568	35,000	(112,568)	421.62%	
54610-Miscellaneous Income		7,164	42,936	18,350	-	(18,350)	0.00%	
X01-Property Tax/Assmt Rev		3,145,790	3,500,941	2,061,285	3,529,992	1,468,707	58.39%	
52100-Property Taxes		3,116,106	3,471,513	2,046,192	3,529,992	1,483,800	57.97%	
53100-HOPTR		29,684	29,428	15,093	-	(15,093)	0.00%	
X02-Grant Revenue		54,443	812,782	335,951	-	(335,951)	0.00%	
54510-Grant Revenue/Federal Agencies		50,014	650,226	184,955	-	(184,955)	0.00%	
54520-Grant Revenue/State Agencies		4,429	162,556	2,776	-	(2,776)	0.00%	
54530-Grant Revenues/Other Agencies				148,220	-	(148,220)	0.00%	
X03-Interest Income		(1,580,903)	305,624	10,737	15,000	4,263	71.58%	
51100-Interest Income/CCWD Invest		(642)	16,104	10,737	15,000	4,263	71.58%	
51700-Net Mark to Market Value		(1,580,262)	289,520		-	-	0.00%	
X05-Power Sales		710,135	975,223	697,059	1,054,800	357,741	66.08%	
54300-Power Sales-North Fork		616,543	730,195	496,341	844,800	348,459	58.75%	
54400-Power Sales-New Hogan		93,592	245,028	200,718	210,000	9,282	95.58%	
X06-Other Revenue		1,245,813	1,048,453	435,732	1,040,360	604,628	41.88%	
48130-Rental Revenue		71,825	14,395	9,834	83,000	73,166	11.85%	
51600-Gain/(Loss) on Sale of Assets		(97,986)	30,925		-	-	0.00%	
52420-Standby Fees		130,805	126,230	69,009	131,000	61,991	52.68%	
54600-Other Non-Operating Revenue		1,141,169	618,602	356,889	826,360	469,471	43.19%	
54700-Contributed Capital Revenue			258,301		-	-	0.00%	
X30-Transfers In		995,066	6,218,257	2,069,710	4,067,141	1,997,431	50.89%	
59100-Transfers In From Funds		977,332	6,202,909	2,069,710	4,067,141	1,997,431	50.89%	
59520-Loan Repay-Interfund Interest		17,733	15,348		-	-	0.00%	
X08-Lease			103,749		-	-	0.00%	
54350-Lease Revenue			100,945		-	-	0.00%	
51350-Lease Interest Revenue			2,804		-	-	0.00%	
Grand Total		19,030,131	27,823,172	17,241,949	26,703,905	9,461,956	64.57%	

Analysis of District Revenues identifies the following accounts to note:

Water Sales & Charges

44100-Account Establishment Fees	53,445	33,446	24,408	50,000	25,592	48.82%
44110-Delinquent Account Charge	25,108	1,814	2,172	95,000	92,828	2.29%

44100 New Account Establishment Fees are below benchmark, likely due to reduced existing home sales. Finance will continue to monitor this account.

44110 Reminder notices are set to resume in March. Staff will monitor effectiveness of reminders prior to deciding to reinstate reminder fee.

Water/Sewer Fees

44300-Install Water Meter	50,611	36,096	14,520	30,000	15,480	48.40%
48100-Concept Approval Fees	3,988	17,804	2,805	-	(2,805)	0.00%

44300 Meter sales have slowed down, most likely due to more inclement weather.

48100 Concept Approval Fees are not budgeted.

Miscellaneous Operating Revenue

42000-Inspection Fees	857	627	61	5,000	4,939	1.22%
44500-Repair Labor/Materials	48,148	12,265	450	25,000	24,550	1.80%
44510-Reimbursable Expense	89,916	93,006	135,002	93,000	(42,002)	145.16%
48190-Miscellaneous Operating Rev	86,160	120,800	147,568	35,000	(112,568)	421.62%

42000 Inspection Fees do not meet budget expectations.

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 in Department 59.

Property Tax/Assmt Rev

52100-Property Taxes	3,116,106	3,471,513	2,046,192	3,529,992	1,483,800	57.97%
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52100 Property Taxes are received in installments from the county and should meet budget by end of year.

Power Sales

54300-Power Sales-North Fork	616,543	730,195	496,341	844,800	348,459	58.75%
54400-Power Sales-New Hogan	93,592	245,028	200,718	210,000	9,282	95.58%

New Hogan/MID remains higher than expected, while revenue for North Fork is slightly below the benchmark.

Other Revenue

48130-Rental Revenue	71,825	14,395	9,834	83,000	73,166	11.85%
52420-Standby Fees	130,805	126,230	69,009	131,000	61,991	52.68%
54600-Other Non-Operating Revenue	1,141,169	618,602	356,889	826,360	469,471	43.19%
54350-Lease Revenue		100,945		-	-	0.00%
51350-Lease Interest Revenue		2,804		-	-	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. This revenue is on track for the year.

52420 Standby Fees are paid in installments from the County Property Tax Apportionment and are on track for the year.

54600 Other Non-Operating Revenue include Federal and State Fees billed to NCPA and MID.

Transfer In

59100-Transfers In From Funds	977,332	6,202,909	2,069,710	4,067,141	1,997,431	50.89%
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Transfers have been made through the month of February. Many of the transfers occur later in the year.

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

Operating Account Revenue Summary		Period			8
Account Type	Fiscal Year	2022	2023	2024	
W01-Sales & Charges		4,618,838	4,606,691	2,500,143	
41010-Capital R&R-Sewer		1,216,996	1,223,555	626,009	
41010-Capital R&R-Water		3,401,842	3,374,086	1,873,772	
41300-Water Sales Slurry Line			9,050	362	
W03-Misc. Operating Revenue		136,500	862	80	
48190-Miscellaneous Operating Rev			862	80	
54610-Miscellaneous Income		136,500			
X01-Property Tax/Assmt Rev		790,892	799,720	391,142	
52100-Property Taxes		555,147	617,813	363,756	
52200-Assessment Revenue		235,745	181,907	27,386	
X02-Grant Revenue		1,808,702	2,822,722	2,893,124	
54510-Grant Revenue/Federal Agencies		1,131,178	934,170	721,198	
54520-Grant Revenue/State Agencies		541,024	1,888,552	2,171,926	
54530-Grant Revenues/Other Agencies		136,500			
X03-Interest Income		127,377	1,245,204	1,321,274	
51100-Interest Income/CCWD Invest		96,229	1,225,207	1,317,328	
51200-Interest Income/Trusteed Funds		32	4,247	3,946	
51500-Interest Income-Loans		31,115	15,750		
X04-Expansion/Assemt Fees		1,144,660	915,726	238,343	
X06-Other Revenue		19,286	33,530		
52210-Assessment Admin.		-			
52230-Prepaid Assessment Revenue		19,286			
52270-Redemption Premium Revenue		-			
54600-Other Non-Operating Revenue			5,487		
52220-Assessment Revenue - Forclsur			25,000		
54600-Other Non-Operting Revenue			3,043		
X30-Transfers In		25,681,087	14,907,809	9,398,032	
59100-Transfer In From Funds		25,681,087	14,819,089	9,398,032	
59100-Transfers In From Funds			88,720		
Grand Total		34,327,341	25,332,264	16,742,137	

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 February are below the 67% 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	8	Benchmark	
Prior Years=Full Year, Current Year = Actual to Date		Fiscal Year			Current	Remaining	67%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	10,140,463	10,821,250	7,409,787	12,554,608	5,144,821	59.02%	
60000-Salaries/Wages	5,916,756	6,397,205	4,369,092	7,637,167	3,268,075	57.21%	
60005-Payouts	202,859	129,687	186,551	264,679	78,128	70.48%	
60010-On Call Pay		2,850		21,100	21,100	0.00%	
60015-Standby Pay	4,482	68,500	3,000	24,500	21,500	12.24%	
60030-Overtime	215,813	406,551	160,888	251,630	90,742	63.94%	
60035-CTO Payout			98,182	-	(98,182)	0.00%	
60100-Benefits	2,174,849	2,546,602	1,746,154	2,867,484	1,121,330	60.89%	
60102-Medical Reimbursements	3,858			-	-	0.00%	
60110-Retirement Expense	673,328	709,201	516,992	859,409	342,417	60.16%	
60115-CalPERS UAL	393,602	513,650	298,684	463,639	164,955	64.42%	
60117-Retiree Health Benefit	554,915	47,004	30,245	165,000	134,755	18.33%	
Y02-Utility Service	1,227,616	2,247,174	1,373,678	2,385,045	1,011,367	57.60%	
60210-Power	1,029,112	2,033,658	1,268,457	2,175,415	906,958	58.31%	
60220-Water	10,572	10,679	4,353	10,500	6,147	41.46%	
60230-Sewage	47,869	47,548	25,675	43,970	18,295	58.39%	
60240-Telephone Lease Lines	2,638	(0)		-	-	0.00%	
60250-Telephone	117,437	133,706	62,864	129,460	66,596	48.56%	
60260-Refuse/Disposal	19,987	21,584	12,330	25,700	13,370	47.98%	
Y03-Materials/Supplies	1,611,633	1,556,347	1,096,067	1,712,030	615,963	64.02%	
60310-Materials and Supplies	307,426	183,739	120,422	208,450	88,028	57.77%	
60311-Herbicide	676		22	1,000	978	2.18%	
60312-Safety Eq Repl consumables	43,212	38,980	24,689	-	(24,689)	0.00%	
60313-Tools	33,282	35,530	28,652	35,667	7,015	80.33%	
60314-Uniforms - New	18,550	14,323	7,283	25,000	17,717	29.13%	
60316-Materials and Supplies-CalFire	10,014	4,635	32	18,000	17,968	0.18%	
60320-Safety Materials and Supplies	4,013	4,869	3,657	13,200	9,543	27.71%	
60325-Lab Supplies Consumables	40,077	48,899	33,099	40,000	6,901	82.75%	
60327-Ozone System Parts	5,203	2,374	493	10,000	9,507	4.93%	
60328-UV Parts and Supplies	73,571	58,645	712	110,000	109,288	0.65%	
60331-Electrical Parts Replacement	90,427	73,010	66,644	70,000	3,356	95.21%	
60332-Leak Repair Supplies	103,083	166,552	58,928	160,000	101,072	36.83%	
60333-Road Repair Materials	27,853	32,177	21,502	25,850	4,348	83.18%	
60334-SCADA Radio Supplies	14,736	14,861	748	17,000	16,252	4.40%	
60335-Septic Tanks - New and Repairs	5,629	8,113	17,292	11,200	(6,092)	154.39%	
60338-Meters New Conn and Repl	17,777	4,322	5,939	10,000	4,061	59.39%	
60350-Aerator/Compressor etc repair	15,425	15,616	14,182	18,000	3,818	78.79%	
60353-Computers/peripherals	22,298	761	120	18,500	18,380	0.65%	
60354-Control Sys/Pressure Transducer	8,766	5,205	1,581	8,200	6,619	19.28%	
60355-Headworks/Solids Removal Rep.	27,646	22,997	15,732	20,160	4,428	78.04%	
60356-HVAC	11,216	10,520	20,008	8,500	(11,508)	235.39%	
60357-Mixers	31,241	10,883	3,084	25,000	21,916	12.34%	
60358-Monitor Wells Repair			1,147	5,000	3,853	22.93%	
60359-Pumps/Motors Repair	193,726	79,701	269,738	140,000	(129,738)	192.67%	
60360-Solids Handling Equip Repair	207	87	3,693	5,000	1,308	73.85%	
60390-Admin. Technologies/Comm.	50,525	91,932	9,403	112,810	108,407	8.34%	
60395-Chemicals	455,056	627,615	367,268	552,893	185,625	66.43%	

Operating Account Expense Summary				Period	8	Benchmark	
Prior Years=Full Year, Current Year = Actual to Date		Fiscal Year			Current	Remaining	67%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y04-Outside Services	944,745	864,442	569,104	1,197,472	628,368	47.53%	
60400-Outside Services	150,679	91,864	64,505	153,986	89,481	41.89%	
60401-Fire Ext. Testing Cust. Base	2,000	2,000		2,200	2,200	0.00%	
60402-Spraying - Weeds & Insects	31,866	28,812	19,253	43,000	23,747	44.77%	
60403-Snow Removal	3,988	22,000	1,125	7,200	6,075	15.63%	
60404-Uniform Launder	26,065	26,726	17,323	22,675	5,352	76.40%	
60405-Fire Hydrant Maintenance	3,768	26,564	450	56,625	56,175	0.79%	
60410-Service Maintenance Contracts	96,408	86,486	104,146	127,645	23,499	81.59%	
60412-Groundwater Monitoring	33,795	38,968	21,317	51,975	30,658	41.01%	
60413-Instrumentation Tech	10,281	3,916	4,496	8,500	4,004	52.89%	
60414-Ozone System PM	15,144			7,000	7,000	0.00%	
60415-Backflow Device Testing	2,493	1,925	2,656	4,000	1,344	66.39%	
60416-SCADA Consulting (A-Teem)	15,180	6,682		10,000	10,000	0.00%	
60417-Hauling / Dig / Crane	4,905	475	1,425	5,000	3,575	28.50%	
60419-Pave / Seal / Asphalt Repair	63,521	55,596	19,881	115,000	95,120	17.29%	
60420-Drug and Alcohol Testing	2,080	5,189	3,418	4,000	582	85.44%	
60423-Telemetry / Radio		763		-	-	0.00%	
60424-Septic Hauling	44,407	49,345	23,531	40,000	16,469	58.83%	
60424-Sludge Pumping		1		-	-	0.00%	
60425-Tank Cleaning	33,138	11,800	28,960	50,000	21,040	57.92%	
60426-Building Repairs	15,110	1,435	1,590	35,000	33,410	4.54%	
60427-UV System PM		639	9,720	10,000	280	97.20%	
60429-Recruiting	18,012	31,574	15,161	16,500	1,339	91.88%	
60430-Claims/Damages	14,861	7,722	3,667	5,000	1,333	73.34%	
60431-Computer Lic Maint Contracts	113,895	112,778	117,305	247,781	130,476	47.34%	
60440-Janitorial Services	23,220	23,220	18,111	24,385	6,274	74.27%	
60470-Laboratory Services	152,732	176,515	89,265	145,000	55,735	61.56%	
60480-Rental (Non Vehicle and Equip)	67,200	51,446	1,800	5,000	3,200	36.00%	
Y05-Professional Services	677,921	572,882	299,876	834,750	534,874	35.92%	
60510-Accounting/Auditing	39,911	39,400	23,369	41,600	18,231	56.17%	
60541-Advertising/Publicity	3,946	1,824	1,582	3,500	1,918	45.19%	
60590-Professional Services	634,064	531,657	274,925	789,650	514,725	34.82%	
Y06-Vehicle/Equipment	599,246	587,844	366,949	538,150	171,201	68.19%	
60610-Operating Exp Gas and Oil	372,967	374,709	240,552	360,150	119,598	66.79%	
60620-Repair Exp/Parts and Repairs	140,186	115,941	117,420	110,000	(7,420)	106.75%	
60625-Fuel/Repair - Generators	27,411	9,069	8,249	20,000	11,751	41.24%	
60650-Rental Exp Vehicles and Equip	1,142	17,086	728	11,500	10,772	6.33%	
60660-Vehicle Lease & Maintenance	24,730	32,351	0	36,500	36,500	0.00%	
60665-Capital Lease Interest	32,810	38,688		-	-	0.00%	
Y07-Office Expenses	180,272	169,043	149,748	-	(149,748)	0.00%	
60700-Forms and Supplies	684	1,896	71	4,000	3,929	1.77%	
60710-Permits and Licenses	20,046	26,036	14,421	21,600	7,179	66.76%	
60720-Postage	9,749	7,564	10,735	15,950	5,215	67.31%	
60730-Publications/Subscriptions	2,330	2,163	1,302	1,750	448	74.38%	
60732-Memberships and Dues	147,404	131,385	123,220	127,792	4,572	96.42%	
60760-Recording/Title Reports	59			-	-	0.00%	
Y08-Travel/Training	51,843	108,465	33,996	105,550	71,554	32.21%	
60810-Training Conf and Travel	51,498	108,042	33,771	101,200	67,429	33.37%	
60820-Other Travel Costs	345	423	225	4,350	4,125	5.18%	
Y10-Purchased Water	477,495	423,460		-	-	0.00%	
61100-New Hogan OM Payment	477,495	423,460		14,600	14,600	0.00%	
61101-Purchased Water		0		-	-	0.00%	
Y11-Retired Employee	(7,537,854)	737,017	527,191	767,000	239,809	68.73%	
61200-Retired Employee Costs	(7,537,854)	737,017	527,191	767,000	239,809	68.73%	
Y12-Bad Debts	17,585	98,389	37,726	40,000	2,274	94.31%	
61310-Bad Debt Expense	17,585	98,389	37,726	40,000	2,274	94.31%	

Operating Account Expense Summary				Period	8	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		Current	Remaining	67%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y13-Misc Operating Exp	1,602,674	1,634,658	1,311,852	1,938,200	626,348	67.68%		
61315-Rate Assistance Program	55,053	44,448	26,472	60,000	33,528	44.12%		
61409-Unemployment Claims	14,133	18,760	23,902	10,000	(13,902)	239.02%		
61410-Insurance	280,267	315,059	315,173	281,100	(34,073)	112.12%		
61420-State Water and Sewer Fees	263,067	267,282	297,069	250,000	(47,069)	118.83%		
61430-Federal Dam and Admin Fees	356,576	620,545	379,205	702,000	322,795	54.02%		
61435-State/Federal/County Fees	420,823	135,003	109,982	85,500	(24,482)	128.63%		
61450-Mandated Plans	57,264		2,087	18,000	15,913	11.60%		
61455-Water Conservation	3,063	7,789	1,000	4,000	3,000	25.00%		
61485-Third Party Payment Processing	152,428	225,773	156,868	33,600	(123,268)	466.87%		
61490-Misc Operating Expense			94	-	(94)	0.00%		
Y14-Amort/Depr	4,797,158	4,850,997		-	-	0.00%		
64230-Depreciation Expense	4,797,158	4,850,997		-	-	0.00%		
Y15-Director Costs	128,092	144,979	83,587	160,494	76,907	52.08%		
60000-Salaries/Wages	26,280	30,840	22,051	7,637,167	7,615,116	0.29%		
60100-Benefits	85,362	87,774	51,470	2,867,484	2,816,014	1.79%		
60102-Medical Reimbursements	400			-	-	0.00%		
60310-Materials and Supplies	207	483	229	208,450	208,221	0.11%		
60810-Training Conf and Travel	8,565	20,927	7,088	101,200	94,112	7.00%		
60820-Other Travel Costs	7,278	4,955	2,748	4,350	1,602	63.18%		
Y16-Legal	277,230	310,160	154,832	245,000	90,168	63.20%		
60505-Outside Legal Fees	277,230	310,160	154,832	245,000	90,168	63.20%		
Z02-Debt Repayment	370,223	1,230,961	2,845,344	3,212,861	367,518	88.56%		
72120-Interest Exp PERS UAL Loan	161,501	149,705	142,644	142,644	0	100.00%		
72210-Interest Exp - USDA AMI AMR	15,371	52,714	32,985	83,703	50,718	39.41%		
72310-Interest Exp - Vac Con Truck	8,651	8,660	4,978	6,276	1,298	79.31%		
72350-Interest Exp-USDA EP Reach 3A	55,411	53,430	26,447	52,344	25,898	50.52%		
72400-Interest Exp-Water Fund Loan	17,733	15,348		7,515	7,515	0.00%		
72500-Interest Exp New Hogan Loan	9,027	6,551		4,684	4,684	0.00%		
72600-Interest Exp OP HQ	31,115	15,750		-	-	0.00%		
72700-Interest Exp-VacCon Truck	9,916	6,318	2,711	3,193	482	84.90%		
72850-Interest Exp-Water CIP Loan 22	47,047	573,813	557,542	557,542	0	100.00%		
72860-Interest Exp-Sewer CIP Loan 22	14,450	348,670	339,168	339,168	-	100.00%		
72900-Interest Exp-Water Rev Loan		0		-	-	0.00%		
73120-Principal-PERS UAL Loan 03/36	-	-	338,000	338,000	-	100.00%		
73210-Principal - USDA AMI AMR	-	-		89,000	89,000	0.00%		
73310-Principal - Vac Con Truck	(1)	(0)	87,974	117,659	29,685	74.77%		
73350-Principal-USDA Reach 3A 09/55	-	-	48,800	48,800	-	100.00%		
73400-Principal-Water Fnd Ln 07/27	0	0		72,207	72,207	0.00%		
73500-Principal-New Hogan 06/25	1	1		55,242	55,242	0.00%		
73600-Principal-OP HQ 06/28	(0)	0		-	-	0.00%		
73700-Principal-VacCon 08/24	1	0	91,096	121,884	30,788	74.74%		
73850-Principal-Water CIP Loan 2022			759,000	759,000	-	100.00%		
73850-Principal-Water CIP Loan 22		-		-	-	0.00%		
73860-Principal-Sewer CIP Loan 22		-	414,000	414,000	-	100.00%		
73900-Principal-Water Rev Loan		-		-	-	0.00%		
Z03-Capital Equipment	658,275	418,334	361,023	808,482	447,459	44.65%		
75100-Vehicles Purchased	141,397			-	-	0.00%		
75110-Vehicles Capital Lease	171,962	219,397	217,986	304,819	86,833	71.51%		
75200-Equipment Purchased	470,177	282,707	66,177	185,948	119,771	35.59%		
75300-Materials - Capital Outlay	46,701	83,355	76,860	317,715	240,855	24.19%		
75300-Materials - Projects	0	9,198		-	-	0.00%		
75400-Outside Svcs - Capital Outlay		43,073		-	-	0.00%		
76000-Contra Cap Outlay-Lease Veh	(171,963)	(219,396)		-	-	0.00%		
Z04-Misc Non Operating	16,731	54,175	14,575	13,500	(1,075)	107.96%		
60715-Late Fees and Other Penalties	1,599	5,635	1,667	-	(1,667)	0.00%		
78100-Investment Agent Fees		0		-	-	0.00%		
78200-Calaveras County Fees	46	205		-	-	0.00%		
78210-LAFCO Contribution	13,336	12,706	12,909	13,500	591	95.62%		
78700-Construction Contracts		29,250		-	-	0.00%		
78990-Misc Non-Operating Costs	1,750	6,379		-	-	0.00%		
Z30-Transfers Out	23,699,740	2,146,409		-	-	0.00%		
79100-Transfers Out	23,699,740	2,146,409		-	-	0.00%		
Grand Total	39,941,088	28,976,984	16,635,337	26,685,234	10,049,897	62.34%		

DEPARTMENTAL EXPENSE REPORTS

Dept 50 – Non-Departmental

Operating Account Expense Summary				Period	8	Benchmark	
Prior Years=Full Year, Current Year = Actual to Date		Fiscal Year			Current	Remaining	67%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits			130,686	265,813	135,127	49.16%	
Y02-Utility Service	29,845	37,669	20,442	30,460	10,018	67.11%	
Y03-Materials/Supplies	54,912	40,757	19,793	40,300	20,507	49.11%	
Y04-Outside Services	72,757	71,921	53,396	139,182	85,786	38.36%	
Y05-Professional Services		1,393	225	-	(225)	0.00%	
Y11-Retired Employee	(7,537,854)	737,017	527,191	767,000	239,809	68.73%	
Y13-Misc Operating Exp	280,267	315,059	315,173	281,100	(34,073)	112.12%	
Z02-Debt Repayment	370,223	1,230,961	2,845,344	3,212,861	367,518	88.56%	
Z03-Capital Equipment	0	23,677		-	-	0.00%	
Z04-Misc Non Operating	13,353	14,924	12,909	13,500	591	95.62%	
Grand Total	(6,716,497)	2,473,378	3,925,158	4,750,216	825,058	82.63%	

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

Utility Service

60250-Telephone	12,359	13,683	5,202	2,460	(2,742)	211.45%
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As the telephone is over budget this will be taken into consideration during the FY 24-25 budget process.

Outside Services

60430-Claims/Damages	14,861	7,722	3,667	5,000	1,333	73.34%
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60430 Claims/Damages are approved on a case-by-case basis and occur throughout the year.

Miscellaneous Operating Expenses

61410-Insurance	280,267	315,059	315,173	281,100	(34,073)	112.12%
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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	142,644	142,644	0	100.00%
72310-Interest Exp - Vac Con Truck	8,651	8,660	4,978	6,276	1,298	79.31%
72700-Interest Exp-VacCon Truck	9,916	6,318	2,711	3,193	482	84.90%
72850-Interest Exp-Water CIP Loan 22	47,047	573,813	557,542	557,542	0	100.00%
72860-Interest Exp-Sewer CIP Loan 22	14,450	348,670	339,168	339,168	-	100.00%
73120-Principal-PERS UAL Loan 03/36	-	-	338,000	338,000	-	100.00%
73310-Principal - Vac Con Truck	(1)	(0)	87,974	117,659	29,685	74.77%
73350-Principal-USDA Reach 3A 09/55	-	-	48,800	48,800	-	100.00%
73700-Principal-VacCon 08/24	1	0	91,096	121,884	30,788	74.74%
73850-Principal-Water CIP Loan 2022			759,000	759,000	-	100.00%
73860-Principal-Sewer CIP Loan 22		-	414,000	414,000	-	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.

Misc Non Operating

78210-LAFCO Contribution	13,336	12,706	12,909	13,500	591	95.62%
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These fees were collected on the first property tax apportionment payment received from the County in January. This amount will remain static for the remainder of the year.

Dept. 54 - Utility Services Department

Operating Account Expense Summary				Period	8	Benchmark	
Prior Years=Full Year, Current Year = Actual to Date		Fiscal Year			Current	Remaining	67%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	7,140,378	7,637,213	5,128,640	7,973,159	2,844,519	64.32%	
Y02-Utility Service	1,197,771	2,209,505	1,353,237	2,354,585	1,001,348	57.47%	
Y03-Materials/Supplies	1,469,952	1,400,607	1,055,971	1,527,070	471,099	69.15%	
Y04-Outside Services	684,416	591,509	301,968	832,807	530,839	36.26%	
Y05-Professional Services	6,154	135,409	46,683	80,500	33,817	57.99%	
Y06-Vehicle/Equipment	599,246	587,787	366,949	538,150	171,201	68.19%	
Y07-Office Expenses	52,925	40,362	26,217	-	(26,217)	0.00%	
Y08-Travel/Training	27,807	40,251	13,100	35,500	22,400	36.90%	
Y10-Purchased Water	5,837	11,871		-	-	0.00%	
Y13-Misc Operating Exp	263,067	267,282	297,069	270,000	(27,069)	110.03%	
Z03-Capital Equipment	658,275	394,657	361,023	801,482	440,459	45.04%	
Z04-Misc Non Operating	1,181	2,829	1,267	-	(1,267)	0.00%	
Grand Total	12,107,009	13,319,281	8,952,124	14,455,853	5,503,729	61.93%	

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

Salaries/Wages/Benefits

60115-CalPERS UAL	303,418	369,742	113,653	132,416	18,763	85.83%
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60115 The prepayment for CalPERS UAL is paid at the beginning of the year, which skews the percentage to benchmark.

Materials/Supplies

60313-Tools	33,042	28,232	28,652	35,167	6,515	81.47%
60325-Lab Supplies Consumables	40,077	48,899	33,099	40,000	6,901	82.75%
60331-Electrical Parts Replacement	90,427	73,010	66,644	70,000	3,356	95.21%
60333-Road Repair Materials	27,853	32,177	21,502	25,850	4,348	83.18%
60335-Septic Tanks - New and Repairs	5,629	8,113	17,292	11,200	(6,092)	154.39%
60350-Aerator/Compressor etc repair	15,425	15,616	14,182	18,000	3,818	78.79%
60355-Headworks/Solids Removal Rep.	27,646	22,997	15,732	20,160	4,428	78.04%
60356-HVAC	11,216	10,520	15,011	8,500	(6,511)	176.60%
60359-Pumps/Motors Repair	193,726	79,701	269,738	140,000	(129,738)	192.67%
60360-Solids Handling Equip Repair	207	87	3,693	5,000	1,308	73.85%

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

Outside Services

60404-Uniform Launder	26,065	26,726	17,323	22,675	5,352	76.40%
60427-UV System PM		639	9,720	10,000	280	97.20%

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

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

Vehicle/Equipment

60620-Repair Exp/Parts and Repairs	140,186	115,941	117,420	110,000	(7,420)	106.75%
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60620 Repairs to the VacCon were necessary early in the year. Finance will continue to monitor this account.

Misc Operating Expense

61420-State Water and Sewer Fees	263,067	267,282	297,069	250,000	(47,069)	118.83%
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61420 SWRCB annual permit fees came in 30-50% more than budgeted.

Dept 56 – General Management

Operating Account Expense Summary				Period	8	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		Current	Remaining	67%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y01-Sal/Wage/Benefits	709,781	692,641	614,695	967,520	352,825	63.53%		
Y03-Materials/Supplies	6,423	7,825	10,104	46,100	35,996	21.92%		
Y04-Outside Services	20,092	36,763	18,578	20,500	1,922	90.63%		
Y05-Professional Services	96,047	120,265	67,070	160,800	93,730	41.71%		
Y07-Office Expenses	46,605	49,953	47,042	-	(47,042)	0.00%		
Y08-Travel/Training	9,881	29,559	11,903	26,450	14,547	45.00%		
Y11-Retired Employee	(0)			-	-	0.00%		
Y13-Misc Operating Exp	14,133	18,760	23,902	10,000	(13,902)	239.02%		
Y16-Legal	129,895	131,149	41,597	125,000	83,403	33.28%		
Grand Total	1,032,856	1,086,915	834,891	1,400,695	565,804	59.61%		

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

Salaries/Wages/Benefits

60005-Payouts	10,269	25,743	37,208	23,379	(13,829)	159.15%
60030-Overtime	1,695	2,531	5,855	630	(5,225)	929.37%
60100-Benefits	119,977	132,941	119,691	166,117	46,426	72.05%
60115-CalPERS UAL	17,834	23,674	10,185	9,330	(855)	109.17%

60005 End of year payouts per MOU policy were higher than budget expectations.

60030 Overtime is being monitored by all departments.

60100 Benefits are reporting a little over budget.

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

Outside Services

60420-Drug and Alcohol Testing	2,080	5,189	3,418	4,000	582	85.44%
60429-Recruiting	18,012	31,574	15,161	16,500	1,339	91.88%

60420 Drug and Alcohol Testing is higher than budget due to the annual consortium membership fee paid in December and should level out by year end.

60429 Recruiting expense is high due to filling various positions.

Professional Services

60541-Advertising/Publicity	1,164	1,550	1,582	1,500	(82)	105.43%
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60541 Advertising includes public notices for the Board meetings.

Office Expenses

60730-Publications/Subscriptions	773	935	840	150	(690)	560.15%
60732-Memberships and Dues	45,832	48,917	46,202	42,725	(3,477)	108.14%

60730 The majority of publications are renewed early in the year which skews the percentage to benchmark. Finance will continue to monitor these accounts.

60732 The Memberships and Dues expenditures have come in 7-20% higher than anticipated.

Miscellaneous Operating Expenses

61409-Unemployment Claims	14,133	18,760	23,902	10,000	(13,902)	239.02%
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61409 Unemployment claims are higher than anticipated.

Dept 57 – Board of Directors

Operating Account Expense Summary				Period	8	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		Current	Remaining	67%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y15-Director Costs	128,092	144,979	83,587	160,494	76,907	52.08%		
60000-Salaries/Wages	26,280	30,840	22,051	43,200	21,149	51.05%		
60100-Benefits	85,362	87,774	51,470	93,544	42,074	55.02%		
60102-Medical Reimbursements	400			-	-	0.00%		
60310-Materials and Supplies	207	483	229	3,750	3,521	6.11%		
60810-Training Conf and Travel	8,565	20,927	7,088	17,500	10,412	40.50%		
60820-Other Travel Costs	7,278	4,955	2,748	2,500	(248)	109.93%		
Grand Total	128,092	144,979	83,587	160,494	76,907	52.08%		

Analysis shows that the Board of Director's overall expenses are below the year to date benchmark. Accounts to note are: 60820 Other travel costs will continue to be monitored by Finance.

Dept 58 – Engineering

Operating Account Expense Summary				Period	8	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		Current	Remaining	67%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y01-Sal/Wage/Benefits	794,724	794,056	615,711	1,576,201	960,490	39.06%		
Y03-Materials/Supplies	9,333	9,269	1,762	20,400	18,638	8.64%		
Y04-Outside Services	18,338	1,196	19,409	27,410	8,001	70.81%		
Y05-Professional Services	83,197	1,520	11	50,000	49,989	0.02%		
Y06-Vehide/Equipment		57		-	-	0.00%		
Y07-Office Expenses	794	5,652	875	-	(875)	0.00%		
Y08-Travel/Training	10,081	24,653	2,302	24,600	22,298	9.36%		
Z04-Misc Non Operating		29,250		-	-	0.00%		
Grand Total	916,466	865,654	640,070	1,707,411	1,067,341	37.49%		

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

Salaries/Wages/Benefits

60005-Payouts	899	12,908	13,604	8,240	(5,364)	165.09%
60115-CalPERS UAL	39,431	62,658	22,634	27,940	5,306	81.01%

60005 End of year payouts per MOU policy were higher than budget expectations.

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

Outside Services

60431-Computer Lic Maint Contracts			19,409	16,860	(2,549)	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	131	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	8	Benchmark	
Prior Years=Full Year, Current Year = Actual to Date		Fiscal Year			Current	Remaining	67%
Account Type		2022	2023	2024	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefits		1,307,304	1,399,164	807,022	1,403,352	596,330	57.51%
Y03-Materials/Supplies		70,699	92,438	7,920	76,660	68,740	10.33%
Y04-Outside Services		149,143	163,052	172,646	176,173	3,527	98.00%
Y05-Professional Services		365,660	177,679	141,259	208,080	66,821	67.89%
Y07-Office Expenses		10,433	9,359	11,116	-	(11,116)	0.00%
Y08-Travel/Training		2,426	9,784	5,849	12,500	6,651	46.79%
Y12-Bad Debts		17,585	98,389	37,726	40,000	2,274	94.31%
Y13-Misc Operating Exp		210,544	278,010	183,934	93,600	(90,334)	196.51%
Y14-Amort/Depr		4,797,158	4,850,997		-	-	0.00%
Z04-Misc Non Operating		2,196	7,171	400	-	(400)	0.00%
Z30-Transfers Out		23,699,740	2,146,409		-	-	0.00%
Grand Total		30,632,888	9,232,453	1,367,872	2,030,015	662,143	67.38%

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

Salaries/Wages/Benefits

60115-CalPERS UAL	31,471	50,248	18,376	21,918	3,542	83.84%
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60115 The prepayment for CalPERS UAL is paid at the beginning of the year, which skews the percentage to benchmark.

Materials/Supplies

60310-Materials and Supplies	3,612	380	279	250	(29)	111.64%
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This was a bank deposit slip order, which is needed about every 2-3 years.

Outside Services

60410-Service Maintenance Contracts	85,737	81,664	102,028	113,558	11,530	89.85%
60431-Computer Lic Maint Contracts	38,817	81,388	70,617	62,615	(8,002)	112.78%

60410 The current amount includes the Tyler Software program contract which is more than anticipated.

60431 The majority of computer license maintenance contracts are renewed early in the year, which skews the percentage to benchmark.

Bad Debts

61310-Bad Debt Expense	17,585	98,389	37,726	40,000	2,274	94.31%
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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	156,868	33,600	(123,268)	466.87%
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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).

Dept 60 – Water Resources

Operating Account Expense Summary				Period	8	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		Current	Remaining	67%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y01-Sal/Wage/Benefits	188,276	298,176	113,034	368,563	255,529	30.67%		
Y03-Materials/Supplies	314	5,451	518	1,500	982	34.50%		
Y04-Outside Services			3,108	1,400	(1,708)	221.97%		
Y05-Professional Services	126,864	136,615	44,628	335,370	290,742	13.31%		
Y07-Office Expenses	69,515	63,717	64,498	-	(64,498)	0.00%		
Y08-Travel/Training	1,648	4,218	842	6,500	5,658	12.95%		
Y10-Purchased Water	471,659	411,589		-	-	0.00%		
Y13-Misc Operating Exp	834,664	755,547	491,774	1,283,500	791,726	38.32%		
Y16-Legal	147,336	179,011	113,235	120,000	6,765	94.36%		
Grand Total	1,840,275	1,854,325	831,635	2,180,550	1,348,915	38.14%		

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

Outside Services

60431-Computer Lic Maint Contracts			3,108	1,400	(1,708)	221.97%
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60431 Access to ParcelQuest was added to the Water Resources department. Finance will continue to monitor this account.

Office Expenses

60732-Memberships and Dues	69,515	63,717	64,498	63,717	(781)	101.23%
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60732 Membership Dues have been paid for the year culminating in a slightly over budget amount.

Misc Operating Expenses

61435-State/Federal/County Fees	420,823	135,003	109,982	85,500	(24,482)	128.63%
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61435 State Fees are partially reimbursed by NCPA and MID. Of the \$109,982 paid, \$62,717 is to be reimbursed. This line item’s budget is lower than needed and not aligned with prior year actuals. Finance will plan the FY 24/25 budget with this shortage in mind.

Legal

60505-Outside Legal Fees	147,336	179,011	113,235	120,000	6,765	94.36%
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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 February 29, 2024

Account	Description	Audited	Transactions	Unaudited	Unrestricted	Restricted	Agency
		6/30/2023	FY23-24	2/29/2024	2/29/2024	2/29/2024	2/29/2024
104-00-13101	Admin Replacement	18,779.89	11.19	18,791.08	-	18,791.08	-
108-00-13101	Interest Reserve	12,148,779.76	445,973.13	12,594,752.89	-	12,594,752.89	-
120-00-13101	CIP - Water	-	-	-	-	-	-
123-00-13101	CIP Loan - Water	18,821,232.36	27,778.48	18,849,010.84	-	18,849,010.84	-
125-00-13101	Capital R&R - Water	4,959,658.44	(1,163,651.59)	3,796,006.85	-	3,796,006.85	-
127-00-13101	USDA RD AMI/AMR	(176,052.99)	(11,760.00)	(187,812.99)	-	(187,812.99)	-
130-00-13101	CIP - Sewer	-	-	-	-	-	-
133-00-13101	CIP Loan - Sewer	7,983,219.11	(995,425.11)	6,987,794.00	-	6,987,794.00	-
135-00-13101	Capital R&R - Sewer	4,869,436.29	(2,311,461.46)	2,557,974.83	-	2,557,974.83	-
300-00-13101	Water Fund	3,091,394.51	(1,037,944.96)	2,053,449.55	2,053,449.55	-	-
302-00-13101	Slurry Line	11,634.37	377.33	12,011.70	-	12,011.70	-
304-00-13101	Water Expansion Fund - West Point	302,806.66	4,898.79	307,705.45	-	307,705.45	-
354-00-13101	Water Expansion Fund - Ebbetts Pass	784,857.97	28,043.24	812,901.21	-	812,901.21	-
356-00-13101	Water Expansion Fund - Sheep Ranch	25,684.87	303.12	25,987.99	-	25,987.99	-
364-00-13101	Water Expansion Fund - Jenny Lind	643,435.54	99,554.40	742,989.94	-	742,989.94	-
374-00-13101	Water Expansion Fund - Copper Cove	4,766,862.34	(323,642.10)	4,443,220.24	-	4,443,220.24	-
394-00-13101	Water Expansion Fund - Wallace	18,378.22	216.89	18,595.11	-	18,595.11	-
500-00-13101	Sewer Fund	(1,730,003.41)	173,015.79	(1,556,987.62)	(1,556,987.62)	-	-
524-00-13101	Sewer Expansion Fund - Forest Meadows	363,793.04	(20,284.92)	343,508.12	-	343,508.12	-
526-00-13101	Sewer Expansion Fund - Big Trees Village	12,172.89	143.65	12,316.54	-	12,316.54	-
534-00-13101	Sewer Expansion Fund - Vallecito	1,195,797.83	13,903.39	1,209,701.22	-	1,209,701.22	-
536-00-13101	Sewer Expansion Fund - Six Mile Village	26,408.99	311.66	26,720.65	-	26,720.65	-
544-00-13101	Sewer Expansion Fund - Arnold	889,430.10	7,597.40	897,027.50	-	897,027.50	-
564-00-13101	Sewer Expansion Fund - La Contenta	718,916.81	4,492.79	723,409.60	-	723,409.60	-
565-00-13101	Sewer Expansion Fund - Southworth	282,820.59	3,337.58	286,158.17	-	286,158.17	-
584-00-13101	Sewer Expansion Fund - Copper Cove	2,631,547.39	(34,989.58)	2,596,557.81	-	2,596,557.81	-
594-00-13101	Sewer Expansion Fund - Wallace	18,378.22	216.89	18,595.11	-	18,595.11	-
624-00-13101	Sewer Expansion Fund - West Point	874,168.72	10,070.18	884,238.90	-	884,238.90	-
722-00-13101	Assessment District - West Point Acres	15,427.44	182.05	15,609.49	-	-	15,609.49
732-00-13101	Assessment District - Wilseyville	5.36	0.05	5.41	-	-	5.41
752-00-13101	Assessment District - Arnold	64,316.93	(9,323.07)	54,993.86	-	-	54,993.86
812-00-13101	Assessment District - La Contenta (604)	95,830.67	(323.84)	95,506.83	-	-	95,506.83
832-00-13101	Assessment District - Saddle Creek	121,185.41	(403.69)	120,781.72	-	-	120,781.72
842-00-13101	Assessment District - DaLee/Cassidy	-	(2,072.31)	(2,072.31)	-	-	(2,072.31)
852-00-13101	Assessment District - Fly In Acres	-	(3,243.39)	(3,243.39)	-	-	(3,243.39)
862-00-13101	Assessment District - Wallace	157,389.59	4,156.39	161,545.98	-	161,545.98	-
920-00-13101	Advance Grant Fund	4,629.49	54.64	4,684.13	-	4,684.13	-
	TOTAL	64,012,323.40	(5,089,886.99)	58,922,436.41	496,461.93	58,144,392.87	281,581.61

Fund Activity Report as of 2.29.24

	Water Fund	Sewer Fund
Revenue	11,386,899.39	5,855,050.05
Expenditure	(11,731,814.37)	(4,904,566.38)
Net Fund Activity	(344,914.98)	950,483.67

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Water Projects
Year-to-Date through February 29, 2024

Project No.	Fund	Funding Source	Area	Description	Total Estimated Cost	FY 23-24	FY 23-24	FY 23-24	Prior Years Expenditures	Total Project Expenditures
						Budgeted Cash Flow	YTD Expenditures	Remaining Balance		
11088	123	22 Bond	JL	Jenny Lind Tank A-B Trans Line	13,500,000	2,000,000	209,441	1,790,559	577,800	787,241
11095	125/Grant	R&R/Grant	EP	EP Redwood Tanks Replacement	4,000,000	300,000	288,658	11,342	3,722,350	4,011,008
11096	USDA	USDA/Reserve	WP	WP AMR/AMI Meter Program	-	25,000	38,262	(13,262)	5,061,608	5,099,870
11101	108	Reserve	Districtwide	District Corp Yard	-	110,000	109,357	643	2,535,607	2,644,964
11103	125/Grant	R&R/Grant	EP	Hunter's Raw Water Pumps Renovation	2,400,000	2,000,000	7,258	1,992,742	173,772	181,030
11104	125	Expansion	CC	Lake Tulloch Submerged Water Line Cross	750,000	-	-	-	28,362	28,362
11106	125	R&R	WP	West Point Backup Water Filter	2,380,000	561,097	688,016	(126,919)	2,116,844	2,804,860
11107	125	R&R	WP	WP SCADA Improvements	-	-	-	-	434	434
11108	125	R&R	EP	Big Trees Pump Stations 4 & 5 Repl	2,100,000	-	5,667	(5,667)	249	5,916
11109	125	R&R	EP	White Pines Tule Removal/Spillway	96,715	96,715	14,743	81,972	10,983	25,726
11110	ON HOLD	R&R	CC	Reeds Turnpike Pump Station Repl	-	-	3,626	(3,626)	6,161	9,787
11111	125	Expansion	CC	Copper Cove Tank B Pump Station Renov	-	-	43,565	(43,565)	22,147	65,712
11115	125	R&R	FM	EP Larkspur Pump Station Rehab	1,500,000	-	-	-	-	-
11119	125	R&R	JL	JL Tanks A,B,E,F Rehab	1,500,000	-	-	-	-	-
11121	125	R&R	JL	JL Tank C Replacement	-	-	-	-	-	-
11122	374	Expansion	CC	CC Zone B-C Trans Pipeline & Pump Stn	10,000,000	1,000,000	150,064	849,936	95,257	245,321
11131	125/364	R&R/Expansion	JL	JLWTP - Rehab Filters 1&2	960,000	510,000	456,260	53,740	450,618	906,878
11132	374	Expansion	CC	Copper Cove O'Byrnes Water Line Extension	60,000	-	-	-	23,958	23,958
11083C	123/374	22 Bond/Expansion	CC	Clearwell & Tank B / Repair & Paint	8,600,000	4,000,000	590,637	3,409,363	432,354	1,022,991
11083J	125	R&R	JL	Clearwell #2 / Repair & Paint	641,745	350,000	4,734	345,266	16,625	21,358
11083L	125	R&R	FM	Larkspur Tank / Repair & Paint	576,522	111,045	111,045	(0)	475,939	586,984
11083S	125	R&R	EP	Sawmill/Hunter's Tanks / Repair & Paint	3,050,000	-	-	-	10,751	10,751
11083W	125	R&R	Wallace	Wallace Tanks / Repair & Paint	1,500,000	-	-	-	7,020	7,020
	125	R&R	ALL	Tank Rehabilitation Program	6,000,000	-	-	-	-	-
	125	R & R	CC	Copper Cove Ozone Unit Replacement	300,000	300,000	-	300,000	-	-
	125	R&R	WP	WP Regulator Repair/Tule Removal	200,000	200,000	-	200,000	-	-
11099				Ebbets Pass Meadowmont PS / Rehab	100,000	-	-	-	-	-
TOTALS					60,214,982	11,563,857	2,721,332	8,842,525	15,768,838	18,490,170

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Wastewater Projects
Year-to-Date through February 29, 2024

Project No.	Fund	Funding Source	Area	Description	Estimated Cost	FY 23-24	FY 23-24	FY 23-24	Prior Years Expenditures	Total Project Expenditures
						Budgeted Cash Flow	YTD Expenditures	Remaining Balance		
15076	133	CIP Loan	CC	CC L/S #6, 8 & Force Main Bypass	5,500,000	3,000,000	113,576	2,886,424	3,022,298	3,135,874
15080	133/135	CIP Loan/R&R	CC	CC L/S #15 & 18 Renovations	3,600,000	3,100,000	1,249,272	1,850,728	1,121,327	2,370,599
15087	862	AD	Wallace	Wallace Treatment Plant Renovations	50,000	-	-	-	193,502	193,502
15091	135	Grant	WP	West Point/Wilseyville Consol Constr	10,000,000	5,000,000	2,828,096	2,171,904	2,168,424	4,996,519
15094S	ON HOLD	R&R/Expansion	CC	CC Secondary	-	-	-	-	127,772	127,772
15094T	584	Exp	CC	CC Tertiary/UV Improvements	1,996,190	735,238	11,119	724,119	405,922	417,041
15095	544/135	Exp/R&R	EP	Arnold Secondary Clarifier	8,000,000	1,000,000	7,491	992,509	592,878	600,369
15097	564/135	Expansion	La Contenta	LC Biolac, Clarifier & UV Improvements	5,500,000	500,000	5,302	494,698	1,717	7,018
15099	135	R&R	Districtwide	Headworks Screen Unit	-	-	-	-	-	-
15106	524/135	Exp/R&R	FM	FM UV Disinfection System Replacement	500,000	300,000	107,777	192,223	333,706	441,483
15109	135	R&R	Districtwide	Collection System Rehab and I&I Mitigation	850,000	150,000	77,387	72,613	133,955	211,343
15111	135	R&R	Vallecito	Vallecito WWTP System Improvements	100,000	50,000	10,641	39,359	108,266	118,907
15112	135	R&R	CC	Copper Cove Pond 6	4,543,810	667,619	1,067	666,552	111,329	112,397
15113	135	Capital Outlay	La Contenta	LaContenta Sand Filter Rehab	-	-	-	-	50,000	50,000
15114	135	R&R	Jenny Lind	Jenny Lind Force Main	-	-	2,841	(2,841)	5,697	8,539
	TBD	TBD	EP	Arnold Lift Station 2 & 3 Rehab	500,000	-	-	-	-	-
	135	R&R	CC	CC Lower/Upper X-Country Gravity/Force Main	1,000,000	-	-	-	-	-
	TBD	TBD	La Contenta	Huckleberry Lift Station Improvements	1,123,038	-	-	-	-	-
TOTALS					43,263,038	14,502,857	4,414,568	10,088,289	8,376,794	12,791,362

Sewer CIP Loan

Date of Issuance: June 15, 2022

Area	Project	FY 2023-2024 Budgeted Cash Flow	Prior FY	July 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	June 24	Total	% Exp to Cash Flow
CC	CC L/S 6,8 & Force Main Bypass	3,000,000.00	3,022,298	2,335	98,800	758	1,434	1,486	2,804	5,225	736	-	-	-	-	3,135,874	52.26%
CC	CC WW Lift Station 15 & 18 Rehab	715,566.00	1,121,327	5,367	432,909	141,059	136,230	-	-	-	-	-	-	-	-	1,836,893	57.13%
CC	CC Sec/Tertiary & UV Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
EP	Arnold Secondary Clarifier	-	493,886	820	94	(94)	-	-	-	-	-	-	-	-	-	494,706	22.49%
	Total	3,715,566.00	4,637,511	8,522	531,803	141,723	137,664	1,486	2,804	5,225	736	-	-	-	-	5,467,473	60.08%

Loan Proceeds **10,993,725**
 Remaining Principal Balance **5,526,252**

Water CIP Loan

Date of Issuance: June 1, 2022

Area	Project	FY 2023-2024 Budgeted Cash Flow	Prior FY	July 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	June 24	Total	% Exp to Cash Flow
CC	Copper Cove Tank B / Clearwell	2,613,557.00	432,354	373	-	1,875	1,495	5,701	180,678	6,391	136,761	-	-	-	-	765,628	22.11%
CC	Lake Tulloch Submerged Water Line	-	28,362	-	-	-	-	-	-	-	-	-	-	-	-	28,362	14.18%
CC	CC Tank B Pump Station Renovation	-	22,147	1,076	28,709	(29,786)	-	-	-	-	-	-	-	-	-	22,147	5.54%
CC	CC Zone B-C Trans Line/Pump Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
JL	Jenny Lind A-B Transmission Line	2,000,000.00	577,800	374	7,592	8,854	11,243	117,598	43,575	3,367	16,838	-	-	-	-	787,241	20.92%
	Total	2,613,557.00	1,060,663	1,823	36,302	(19,057)	12,738	123,299	224,253	9,758	153,599	-	-	-	-	1,603,377	86.67%

Loan Proceeds **19,740,919**
 Remaining Principal Balance **18,137,542**

3b

A G E N D A
I T E M

3b

Agenda Item

DATE: March 19, 2024

TO: Finance Committee

FROM: Kelly Richards, Business Services Manager

SUBJECT: Update Regarding Utility Billing Past Due Notice and Fee

RECOMMENDED ACTION:

Discussion on update regarding Utility Billing Past Due Notice and Fee

SUMMARY:

Under Calaveras County Water District's (CCWD) Rules and Regulations Governing the Furnishing of Water and/or Wastewater Services Article III, the District may proceed with a delinquency process after each billing in an attempt to collect on all receivables generated from the billing. Historically, this process has included: past due fees, past due notices, payment plans, shut-off door tags, and lock-offs.

Since March 2020, after COVID-19 restrictions were implemented to protect the health and safety of citizens, CCWD withdrew the delinquency process, both in an effort to reduce the impact to customers during the declared state of emergency and also to abide by California Governor Gavin Newsom's executive order in April 2020 which put a moratorium on water shutoffs. As previously reported, CCWD has evaluated the delinquency process to determine the best fit moving forward, taking into consideration many factors, including consumption trends, customer payment behavior, internal revenue requirements, and the necessity for lock-offs as a means of garnering payment on delinquent accounts.

As reported last year at the Finance Committee meetings in July, August, and September, CCWD still has many utility billing accounts showing 60+ days delinquency. Since those meetings, Customer Service and Finance staff met with Tyler Technologies (CIS billing software company) to formulate the reminder notice and test the process within the system. CCWD was slated to start administering the past due process as of January 2024, however, due to a production date error on Tyler's end, Staff was unable to issue Past Due Notices to Cycle 1 customers (Valley Springs, Copperopolis, West Point/Wilseyville and Wallace areas) in February following the January billing because Tyler did not meet the deadline to build the notice in the system. Although the notices were not issued, Staff were able to run the process to estimate how many Cycle 1 customers would have received a notice. As of February 22, 2024, the day after the Cycle 1 January billing due date, there were 2,389 accounts past due with a total of \$668,135 still outstanding. The entire cycle was billed out at \$2,133,193. This equates to 31% of the original billed A/R still unpaid as of the due date. In comparison to past

due activity from this cycle during pre-COVID bill runs, the current past due amount is a staggering 50% higher.

In addition to running the process, the notices themselves will be provided to third-party mail house, DataProse, who will send the notices out on behalf of the district. Currently, the number of notices to send out is not a quantity that Staff can handle in house. Once the amount is reduced after customers' payment habits are modified, Staff will do a cost-benefit analysis and re-evaluate bringing the past due notice mailing in house.

CCWD is on track to be able to issue past due notices to Cycle 2 customers (Ebbetts Pass area) this month. Along with the process of sending out the notices, Staff is recommending the immediate application of the past due fee, a flat \$10 charge, to past due customer accounts to recover costs associated with running the process and mailing out the notices.

The Business Services Manager will work closely with Finance staff over the next couple months to determine the appropriate fee level for the recovery of the costs to the district for this service. The current fee of \$10 was set many years ago and is due for evaluation. A report on the findings of this fee study will be reported at a future Finance Committee meeting in the coming months.

Trends associated with the Past Due process will also be reported at a future meeting for Staff to make recommendations for changes to the Article III delinquency policy process in its entirety, from the furnishing of past due notices to water service disconnection for non-payment.

FINANCIAL CONSIDERATIONS:

Rate payer revenue and fee collection is expected to increase after reimplementation of late fees and reminder notices, which will contribute to a better fiscal position within the current fiscal year and beyond. Cost recovery for the process and evaluation of the current fee will also be evaluated.

3c

A G E N D A
I T E M

3c

Agenda Item

DATE: March 19, 2024

TO: Finance Committee

FROM: Kelly Richards, Business Services Manager

SUBJECT: Discussion on Customer Assistance Program Enrollment and Policy

RECOMMENDED ACTION:

Discussion on Customer Assistance Program Enrollment and Policy

SUMMARY:

The Customer Assistance Program (CAP) was established in 2019 to provide an opportunity for a limited number of low-income customers who utilize CCWD's water and wastewater services to apply for financial assistance. The program has been successful in redirecting a portion of non-rate revenues towards customer accounts once the account holder has met eligibility requirements.

Per the Policy, the credits are capped at \$20 per bill (six bills per year), per qualifying water customer for up to 200 customers per fiscal year, and \$30 per bill (six bills per year), per qualifying wastewater customer for up to 200 customers per fiscal year. The cost of the program is not to exceed \$60,000 in total assistance per fiscal year.

In the most recent years of the program, specifically FY's 22-23 and 23-24 (YTD), enrollment in the CAP program has significantly decreased. This has resulted in a lower number of CCWD customers receiving the CAP program benefit (Diagram A), and thus a flag for Staff to evaluate the parameters of the program and the associated district policy regarding funding.

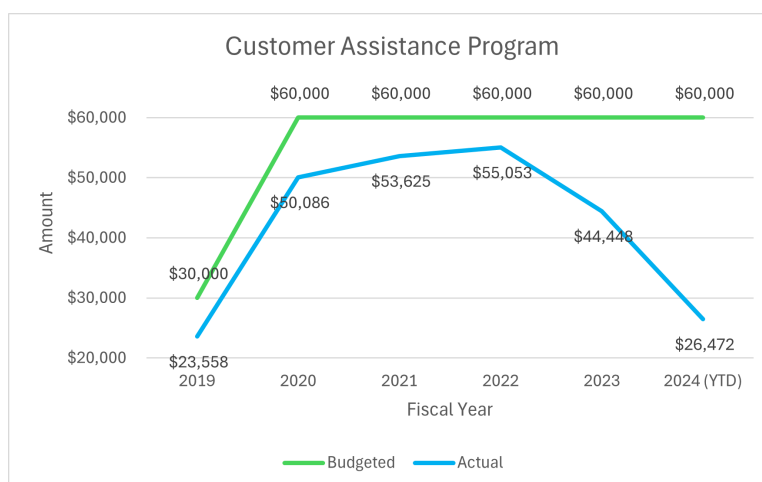


Diagram A: FY CAP Program budget vs. FY Actuals

In consideration of low enrollment numbers and providing maximum benefit to those customers who are currently enrolled in the program, and customers who may enroll in the future, Staff would like to propose two options to encourage renewal and engage customers to initially register in the program:

Option 1: If maximum budgeted amount of \$60,000 is not reached at the end of each fiscal year, Staff may then systematically allocate the remaining funds, depending on how many billing cycles the account was active in the program, to those customers who were enrolled in the program for that fiscal year. This would result in a lump-sum benefit to active CAP customers as an added benefit, as long as funds are available.

Option 2: Since CAP enrollment is trending in a downward direction and the budgeted amounts each FY are far exceeding the program's actual benefit, Staff is considering a change to the program policy which would increase the monetary program credit from \$20 per bill/water customer (up to 200 customers per FY) and \$30 per bill/wastewater customer (up to 200 customers per FY), to \$30 per bill/water customer (up to 200 customers per FY) and \$40 per bill/wastewater customer (up to 100 customers per FY). Historically, there has always been more water CAP customers than sewer, and since the rates have increased since the program's inception, an increase in the credit seems appropriate.

Staff is open to other options to appeal to customers and assist as many as possible. Any changes, including the options above, would result in Staff bringing the CAP policy back to the Committee with recommended revisions, and then to the full Board of Directors for an amendment.

FINANCIAL CONSIDERATIONS:

None at this time.