

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

Tuesday, December 21, 2021
2:00 p.m.

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

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

Microsoft Teams meeting

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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:** None.
3. **NEW BUSINESS**
 - 3a. Report on the Monthly Financial Reports for November 2021
(Jeffrey Meyer, Senior Vice President, Hilltop Securities, Inc.)
4. **EXTERNAL AFFAIRS MANAGER COMMENTS**
5. **GENERAL MANAGER COMMENTS**
6. **DIRECTOR COMMENTS**

7. **FUTURE AGENDA ITEMS**
8. **NEXT COMMITTEE MEETING**
9. **ADJOURNMENT**

Agenda Item

DATE: December 21, 2021

TO: Finance Committee

FROM: Jeffrey Meyer, Senior Vice President, Hilltop Securities Inc.

SUBJECT: Report on the Monthly Financial Reports for November 2021 (**PRE-AUDIT**)

RECOMMENDED ACTION:

Receive Report on November 2021 (**PRE-AUDIT**) Monthly Financial Reports.

SUMMARY:

The following financial reports are for the month ending November 30, 2021 (**PRE-AUDIT**):

Budget Status Report

This is a high-level summary of operating revenues and expenditures with analysis points based on historical trends for the same period of reporting (period being the reporting months to date), budget to actual, and overall District and Departmental status.

Capital Improvement Program Reports

Summary Revenue and Expenditure Report - A summary report of the current year Capital Renovation and Replacement (Capital R&R) program revenue and expenditures with the prior period data.

Expenditure Report – A detailed report of water and wastewater CIP project costs, cash flow, and expenditures, both prior years and current year.

Claim Summary

This report was presented and approved by the Board at the December 8, 2021 Board Meeting.

Monthly Investment Transaction Report

This report will be presented to the Board at the second meeting of each month.

FINANCIAL CONSIDERATIONS:

None

*Attachment: Budget Status Report – November 2021
Capital Improvement Program Reports – November 2021*

November 2021 Budget Status Report (Pre-Audit)

The Budget Status Report represents a standard of analysis to identify material issues with the understanding that line-item variances are normal, and the areas of concern are isolated to **Account Types** that fall short of budget and historical trends or Account Types that are at or significantly over the benchmark.

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

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

All District Revenues

This table includes operating, capital, expansion, and reserve funds:

Revenue YTD Totals	Fiscal Year				Current	Remaining	Benchmark
Account Type	2019	2020	2021	2022	Budget	Balance	42% Of Budget
⊕ W01-Sales & Charges	7,643,979	7,831,627	8,235,062	8,439,239	14,008,395	5,569,156	60.24%
⊕ W02-Water/Sewer Fees	4,830	13,083	17,660	17,908	30,000	12,092	59.69%
⊕ W03-Misc. Operating Revenue	69,470	46,885	169,047	94,808	113,000	18,192	83.90%
⊕ X02-Grant Revenue		87,402	55,882	171,706	-	(171,706)	0.00%
⊕ X03-Interest Income	147,586	184,905	70,656	36,673	13,500	(23,173)	271.65%
⊕ X04-Expansion/Assemt Fees	431,357	759,420	1,308,377	266,915	-	(266,915)	0.00%
⊕ X05-Power Sales	322,941	357,390	318,459	323,004	710,655	387,651	45.45%
⊕ X06-Other Revenue	20,391	304,703	374,486	327,140	987,476	660,336	33.13%
⊕ X30-Transfers In	865,704	4,401,654	3,387,454	77,155	1,973,125	1,895,970	3.91%
Grand Total	9,506,257	13,987,068	13,937,085	9,754,547	20,688,970	10,934,423	47.15%

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

District Operating Revenues

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

							Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
⊕ W01-Sales & Charges	5,601,691	5,800,167	6,130,816	6,319,624	14,008,395	7,688,771	45.11%
⊕ W02-Water/Sewer Fees	4,830	13,083	17,660	17,908	30,000	12,092	59.69%
⊕ W03-Misc. Operating Revenue	69,470	46,885	162,795	94,808	113,000	18,192	83.90%
⊕ X02-Grant Revenue		70,824	-		-	-	0.00%
⊕ X03-Interest Income	46,781	64,587	3,682	12,517	13,500	983	92.72%
⊕ X05-Power Sales	322,941	357,390	318,459	323,004	710,655	387,651	45.45%
⊕ X06-Other Revenue	19,391	304,703	374,486	327,140	987,476	660,336	33.13%
⊕ X30-Transfers In	865,704	4,200,856	941,659	77,155	1,973,125	1,895,970	3.91%
Grand Total	6,930,808	10,858,495	7,949,557	7,172,156	20,688,970	13,516,814	34.67%

Analysis of District Revenues identifies the following six accounts to note:

- Water/Sewer Fees
- Misc. Operating Revenue
- Grant Revenue (prior year)
- Interest Income
- Other Revenue
- Transfers In

Water/Sewer Fees

							Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
⊖ W02-Water/Sewer Fees	4,830	13,083	17,660	17,908	30,000	12,092	59.69%
44300-Install Water Meter	4,830	11,083	17,660	15,908	30,000	14,092	53.03%
48100-Concept Approval Fees		2,000		2,000	-	(2,000)	0.00%

44300: Revenue generated from the installation of new water meters and is dependent on customer activity.

Misc Operating Revenue:

								Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
W03-Misc. Operating Revenue	69,470	46,885	169,047	94,808	113,000	18,192	83.90%	
42000-Inspection Fees	695	3,043	6,552	710	8,000	7,290	8.88%	
42000-Water Inspection Fee	122				-	-	0.00%	
42100-Plan Check Fees	900				-	-	0.00%	
44200-Backflow Certification Testing		3,150	265	366	4,000	3,634	9.15%	
44500-Repair Labor/Materials	13,016	17,680	36,568	14,882	44,000	29,118	33.82%	
44510-Misc Operating Revenue	320				-	-	0.00%	
44510-Reimbursable Expense	6,410	20,757	22,966	52,989	33,000	(19,989)	160.57%	
44900-Other Water/Sewer Charges	(195)	(225)	(145)	(435)	-	435	0.00%	
48130-Rental Revenue	27,907				76,957	76,957	0.00%	
48190-Miscellaneous Operating Rev	19,244	2,479	102,842	25,191	24,000	(1,191)	104.96%	
48190-Other Operating Revenue	1,050				-	-	0.00%	
54610-Miscellaneous Income				1,104	-	(1,104)	0.00%	

42000: Inspection Fees for utility customers are lower than anticipated, however inspection fees for developer projects have increased.

44200: Backflow Certification Testing is performed by a third party. Work performed is based on the schedule agreed upon by the utility department and the vendor.

44500: Repair Labor/Materials is customer driven and is running below budget at this time.

44510: Reimbursable expense is based on developer project work which has increased substantially this fiscal year.

48190: In October the District received the ACWA/JPIA rebate.

Grant Revenue: This is reporting from a prior year.

Interest Income:

								Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
X03-Interest Income	46,781	64,587	3,682	12,517	13,500	983	92.72%	
51100-Interest Income/CCWD Invest	46,781	64,587	3,682	12,517	13,500	983	92.72%	

51100: Chandler Asset Management investments are earning higher than expected interest.

Other Revenue

								Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
X06-Other Revenue	19,391	304,703	374,486	327,140	987,476	660,336	33.13%	
48130-Rental Revenue		33,425	33,332	35,065	76,957	41,892	45.56%	
54600-Other Non-Op Revenue			5,075		-	-	0.00%	
54600-Other Non-Operating Revenue		262,878	336,079	292,075	779,519	487,444	37.47%	
54605-Misc Developer Reimbursements	19,391	8,399			-	-	0.00%	

48130 and 54600: Revenue is on track with budget. As previously mentioned, if a budget item does not have a current year revenue amount, it will not display – this skews the overall percentage total.

Transfers In

							Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
☒ X30-Transfers In	865,704	4,200,856	941,659	77,155	1,973,125	1,895,970	3.91%
59100-Transfer In From Funds		4,200,856	941,659	77,155	1,973,125	1,895,970	3.91%
59100-Transfers In	199,574				-	-	0.00%
59100-Transfers In From Funds	666,130				-	-	0.00%

59100: Transfer In is used for Debt Service Reclassifications, and miscellaneous interfund transfers.

District Operating Expenses

Expenses at the end of November are below the 42% benchmark. Please note that amounts will track low at the start of the year as invoices are accrued into the prior year. This report is pre-audit and amounts are subject to change.

							Benchmark
Expense YTD Totals	Fiscal Year <input type="text"/>				Current	Remaining	42%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
⊕ Y01-Sal/Wage/Benefits	3,869,198	3,872,388	3,814,793	3,781,814	10,502,357	6,720,543	36.01%
⊕ Y02-Utility Service	410,784	415,160	428,634	449,576	1,186,636	737,060	37.89%
⊕ Y03-Materials/Supplies	454,635	562,496	651,145	528,066	1,231,622	703,556	42.88%
⊕ Y04-Outside Services	254,433	407,110	372,947	302,572	1,075,703	773,131	28.13%
⊕ Y05-Professional Services	149,843	116,955	141,571	189,456	1,003,286	813,830	18.88%
⊕ Y06-Vehicle/Equipment	159,753	222,557	175,713	153,993	376,720	222,727	40.88%
⊕ Y07-Office Expenses	113,319	120,405	128,976	128,396	156,396	28,001	82.10%
⊕ Y08-Travel/Training	26,064	29,708	13,358	5,803	97,458	91,655	5.95%
⊕ Y10-Purchased Water				3,766	506,628	502,862	0.74%
⊕ Y11-Retired Employee	222,749	254,583	237,953	300,806	608,295	307,489	49.45%
⊕ Y12-Bad Debts	23,617	12,711	16,048	17,585	52,000	34,415	33.82%
⊕ Y13-Misc Op Expenses	149,644	662,774	637,893	671,462	1,499,222	827,760	44.79%
⊕ Y15-Director Costs	45,076	45,531	42,066	46,905	170,327	123,422	27.54%
⊕ Y16-Legal	90,633	91,635	93,181	71,858	310,000	238,142	23.18%
⊕ Z02-Debt Repayment	995,957	1,095,839	1,150,467	396,352	2,103,112	1,706,760	18.85%
⊕ Z03-Capital Equipment	80,959	185,800	276,802	124,110	934,368	810,258	13.28%
⊕ Z04-Misc Non Operating	8,465	7,603	1,875	188	37,720	37,532	0.50%
⊕ Z30-Transfers Out		3,331,493	2,494,605	2,487	-	(2,487)	0.00%
Grand Total	7,055,127	11,434,749	10,678,027	7,175,193	21,851,850	14,676,657	32.84%

The Account Type to note is:

- Office Expenses
- Retired Employee

Office Expenses

							Benchmark
Expense YTD Totals	Fiscal Year <input type="text"/>				Current	Remaining	42%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
⊖ Y07-Office Expenses	113,319	120,405	128,976	128,396	156,396	28,001	82.10%
60700-Forms and Supplies	84	861	527	138	3,350	3,212	4.13%
60710-Permits and Licenses	3,836	2,612	3,940	4,585	10,800	6,215	42.45%
60720-Postage	4,930	4,656	4,284	2,969	15,950	12,981	18.61%
60730-Publications/Subscriptions			7	634	1,250	616	50.74%
60732-Memberships and Dues	104,347	111,849	120,193	120,010	124,046	4,036	96.75%
60760-Recording/Title Reports	122	427	24	59	-	(59)	0.00%

60730: Publications/Subscriptions are renewed as they expire during the year.

60732: Memberships are paid throughout the year, but there are a few larger dues that are expensed in the first months of the year, such as Mountain Counties Water Resources, UMRWA, and the Groundwater Sustainability Plan.

Retired Employee Costs

							Benchmark	
Expense YTD Totals	Fiscal Year <input type="text" value="-Y"/>				Current	Remaining	42%	
Account Type <input type="text" value="v"/>	2019	2020	2021	2022	Budget	Balance	Of Budget	
<input type="text" value="Y11-Retired Employee"/>	222,749	254,583	237,953	300,806	608,295	307,489	49.45%	
61200-Retired Employee Costs	222,749	254,583	237,953	300,806	608,295	307,489	49.45%	

61200: With the rescission of the CalPERS Retiree Health Vesting Schedule, the District is issuing payments directly to the retirees for the retiree's share of the medical premium. These payments are issued at the end of the month for the following month's premium.

DEPARTMENTAL EXPENSE REPORTS

Dept 50 – Non-Departmental

							Benchmark
Expense YTD Totals	Fiscal Year <input type="text" value="Y"/>				Current	Remaining	42%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
⊕ Y02-Utility Service	9,698	9,360	4,325	10,603	39,831	29,228	26.62%
⊕ Y03-Materials/Supplies	18,557	20,979	12,956	10,236	45,945	35,709	22.28%
⊕ Y04-Outside Services	16,856	15,790	15,189	31,492	53,100	21,608	59.31%
⊕ Y05-Professional Services	600	80			-	-	0.00%
⊕ Y11-Retired Employee	222,749	254,583	237,953	300,806	608,295	307,489	49.45%
⊕ Y13-Misc Op Expenses	120,343	206,031	228,998	280,267	255,163	(25,104)	109.84%
⊕ Z02-Debt Repayment	995,957	1,095,839	1,150,467	396,352	2,103,112	1,706,760	18.85%
⊕ Z04-Misc Non Operating	965			17	30,220	30,203	0.06%
Grand Total	1,385,726	1,602,661	1,649,888	1,029,773	3,160,666	2,130,894	32.58%

Analysis shows Department 50’s expenses are on target to benchmark. There are three account types to note:

- Outside Services
- Retired Employee
- Misc Operating Expenses

Outside Services

							Benchmark
Expense YTD Totals	Fiscal Year <input type="text" value="Y"/>				Current	Remaining	42%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
⊖ Y04-Outside Services	16,856	15,790	15,189	31,492	53,100	21,608	59.31%
60400-Outside Services	5,237	3,718	3,249	18,339	12,200	(6,139)	150.32%
60402-Spraying - Weeds & Insects				260	-	(260)	0.00%
60410-Service Maintenance Contracts	1,944	2,397	1,714	1,544	7,680	6,136	20.11%
60430-Claims/Damages	-		552	11,350	5,000	(6,350)	226.99%
60440-Janitorial Services	9,675	9,675	9,675		23,220	23,220	0.00%

60400: Answering service fees were abnormally high during the Tyler implementation timeframe.

60430: A utility customer’s account was hacked due to a fraudulent/phishing email that appeared to be from the District. A claim, in the amount of \$10,950.64, was paid for the customer’s losses related to the fraudulent bank wire.

Retired Employee Costs

							Benchmark
Expense YTD Totals	Fiscal Year <input type="text" value="Y"/>				Current	Remaining	42%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
⊖ Y11-Retired Employee	222,749	254,583	237,953	300,806	608,295	307,489	49.45%
61200-Retired Employee Costs	222,749	254,583	237,953	300,806	608,295	307,489	49.45%

61200: Retired Employee Costs - see page 6 for an explanation.

Misc Op Expenses

							Benchmark
Expense YTD Totals	Fiscal Year ▼				Current	Remaining	42%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
⊖ Y13-Misc Op Expenses	120,343	206,031	228,998	280,267	255,163	(25,104)	109.84%
61410-Insurance	117,061	206,031	228,998	280,267	255,163	(25,104)	109.84%
61430-State/Federal/County Fees	3,282				-	-	0.00%

61410: Insurance policies are paid a few times a year and will meet budget by year end.

Dept. 54 - Utility Services

							Benchmark
Expense YTD Totals	Fiscal Year ▼				Current	Remaining	42%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
⊕ Y01-Sal/Wage/Benefits	2,645,954	2,666,666	2,813,713	2,705,341	7,114,104	4,408,763	38.03%
⊕ Y02-Utility Service	401,086	405,800	424,309	438,972	1,146,805	707,833	38.28%
⊕ Y03-Materials/Supplies	407,096	523,678	626,759	483,896	1,146,327	662,431	42.21%
⊕ Y04-Outside Services	162,679	324,606	278,871	197,258	791,702	594,444	24.92%
⊕ Y05-Professional Services	17,501	28,528	32,676	955	100,710	99,755	0.95%
⊕ Y06-Vehicle/Equipment	159,753	222,557	175,713	153,993	376,720	222,727	40.88%
⊕ Y07-Office Expenses	7,579	9,630	15,838	17,651	24,300	6,649	72.64%
⊕ Y08-Travel/Training	17,249	13,488	8,744	2,839	35,183	32,344	8.07%
⊕ Y10-Purchased Water				766	11,000	10,234	6.96%
⊕ Y13-Misc Op Expenses	1,714	147,945	6,187	10,539	218,770	208,231	4.82%
⊕ Z03-Capital Equipment	70,795	185,800	276,802	124,110	909,368	785,258	13.65%
⊕ Z04-Misc Non Operating			-	148	-	(148)	0.00%
Grand Total	3,891,405	4,528,698	4,659,612	4,136,467	11,874,989	7,738,522	34.83%

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

- Office Expenses

Office Expenses

							Benchmark
Expense YTD Totals	Fiscal Year ▼				Current	Remaining	42%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
⊖ Y07-Office Expenses	7,579	9,630	15,838	17,651	24,300	6,649	72.64%
60710-Permits and Licenses	3,836	2,612	3,940	4,405	10,800	6,395	40.78%
60730-Publications/Subscriptions				4	500	496	0.79%
60732-Memberships and Dues	3,743	7,019	11,898	13,242	13,000	(242)	101.86%

60732: Memberships and dues are running slightly higher than budgeted and will be reviewed at mid-year.

Dept 56 – General Management

								Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	322,143	269,860	279,632	262,398	654,498	392,100	40.09%	
⊕ Y03-Materials/Supplies	609	1,098	472	521	6,800	6,279	7.66%	
⊕ Y04-Outside Services	21,766	6,510	8,291	6,774	15,050	8,276	45.01%	
⊕ Y05-Professional Services	46,192	23,772	21,528	23,723	84,300	60,577	28.14%	
⊕ Y07-Office Expenses	46,537	43,791	44,137	45,947	47,695	1,748	96.34%	
⊕ Y08-Travel/Training	6,696	12,163	1,369	1,854	23,450	21,596	7.91%	
⊕ Y13-Misc Op Expenses		-	-	735	2,000	1,265	36.75%	
⊕ Y16-Legal	52,925	42,401	46,034	21,623	145,000	123,377	14.91%	
⊕ Z04-Misc Non Operating	(0)	103			-	-	0.00%	
Grand Total	496,867	399,700	401,463	363,575	978,793	615,218	37.15%	

Analysis shows Department 56’s overall expenses are on target to benchmark. One account to note is:

- Office Expenses

Office Expenses

								Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y07-Office Expenses	46,537	43,791	44,137	45,947	47,695	1,748	96.34%	
60700-Forms and Supplies	84				800	800	0.00%	
60730-Publications/Subscriptions			7	630	150	(480)	420.19%	
60732-Memberships and Dues	46,453	43,791	44,130	45,317	46,745	1,428	96.95%	

60730: A non-budgeted publication was purchased. This will be reviewed at mid-year.

60732: Memberships and dues – see page 5.

Dept 57 – Board of Directors – nothing to report on

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	718				-	-	0.00%	
⊕ Y03-Materials/Supplies	38				-	-	0.00%	
⊕ Y15-Director Costs	45,076	45,531	42,066	46,905	170,327	123,422	27.54%	
Grand Total	45,832	45,531	42,066	46,905	170,327	123,422	27.54%	

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

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y15-Director Costs	45,076	45,531	42,066	46,905	170,327	123,422	27.54%	
60000-Salaries/Wages	10,800	9,120	9,840	2,040	43,200	41,160	4.72%	
60100-Benefits	30,664	28,840	31,810	6,874	101,577	94,703	6.77%	
60102-Medical Reimbursements			440		1,800	1,800	0.00%	
60310-Materials and Supplies		261	16	9	3,750	3,741	0.24%	
60810-Training Conf and Travel	943	5,164	(803)		17,500	17,500	0.00%	
60820-Director Other Travel Costs			763	1,185	2,500	1,315	47.41%	
60820-Other Travel Costs	2,669	2,146			-	-	0.00%	
60000-Director Salaries/Wages				7,920	-	(7,920)	0.00%	
60100-Director Benefits				25,060	-	(25,060)	0.00%	
60310-Director Material and Supplies				54	-	(54)	0.00%	
60810-Director Training Conf -Travel				3,763	-	(3,763)	0.00%	
Grand Total	45,832	45,531	42,066	46,905	170,327	123,422	27.54%	

60820: Travel costs are on track for the year.

Dept 58 – Engineering

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	271,111	380,865	190,532	244,473	1,223,450	978,977	19.98%	
⊕ Y03-Materials/Supplies	227	3,389		3,281	7,800	4,519	42.06%	
⊕ Y04-Outside Services	6,139	11,750	16,351	13,163	13,000	(163)	101.25%	
⊕ Y05-Professional Services		(5,135)	21,563	5,343	210,000	204,658	2.54%	
⊕ Y07-Office Expenses	122	657	24	239	1,800	1,561	13.28%	
⊕ Y08-Travel/Training	15	1,817			28,275	28,275	0.00%	
Grand Total	277,613	393,343	228,469	266,498	1,484,325	1,217,827	17.95%	

Analysis shows Department 58’s overall expenses are on target to benchmark. One account to note is:

- Outside Services

Outside Services

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y04-Outside Services	6,139	11,750	16,351	13,163	13,000	(163)	101.25%	
60400-Outside Services				6,699	-	(6,699)	0.00%	
60410-Service Maintenance Contracts	6,139	9,855	16,351	6,464	13,000	6,536	49.72%	
60431-Computer Lic Maint Contracts		1,895			-	-	0.00%	

60400: This expense will be reimbursed by a developer.

60410: While this expense is a bit high at this point in the year, it should track to budget by the end of the year.

Dept 59 – Administrative Services

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	489,636	472,488	450,578	495,281	1,325,070	829,789	37.38%	
⊕ Y03-Materials/Supplies	10,610	13,353	10,957	29,819	24,250	(5,569)	122.96%	
⊕ Y04-Outside Services	46,992	48,454	54,245	53,886	202,851	148,965	26.56%	
⊕ Y05-Professional Services	55,187	55,185	37,316	132,326	305,371	173,045	43.33%	
⊕ Y07-Office Expenses	5,340	5,962	4,972	3,107	19,395	16,288	16.02%	
⊕ Y08-Travel/Training	401	938	2,895	1,065	5,800	4,735	18.36%	
⊕ Y12-Bad Debts	23,617	12,711	16,048	17,585	52,000	34,415	33.82%	
⊕ Y13-Misc Op Expenses	23,167	51,399	57,321	49,983	147,989	98,006	33.78%	
⊕ Z03-Capital Equipment	10,165				-	-	0.00%	
⊕ Z04-Misc Non Operating	7,500	7,500	1,875	23	7,500	7,477	0.31%	
⊕ Z30-Transfers Out		3,331,493	2,494,605	2,487	-	(2,487)	0.00%	
Grand Total	672,615	3,999,483	3,130,811	785,562	2,090,226	1,304,664	37.58%	

Analysis shows Department 59's expenses are on target to benchmark. There is one account to note:

- Materials/Supplies

Materials/Supplies

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y03-Materials/Supplies	10,610	13,353	10,957	29,819	24,250	(5,569)	122.96%	
60310-Materials and Supplies		158	302	74	4,250	4,176	1.74%	
60353-Computers/peripherals				13,186	-	(13,186)	0.00%	
60390-Admin. Technologies/Comm.	10,610	13,195	10,655	16,559	20,000	3,441	82.80%	

60353 & 60390: New equipment, software and phone system purchases may require a budget adjustment mid-year.

Dept 60 – Water Resources

							Benchmark	
Expense YTD Totals	Fiscal Year <input type="text" value="Y"/>				Current	Remaining	42%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	139,635	82,508	80,338	74,321	185,235	110,914	40.12%	
⊕ Y03-Materials/Supplies	17,498			314	500	186	62.76%	
⊕ Y05-Professional Services	30,363	14,525	28,488	27,109	302,905	275,796	8.95%	
⊕ Y07-Office Expenses	53,742	60,365	64,006	61,451	63,206	1,755	97.22%	
⊕ Y08-Travel/Training	1,703	1,301	350	45	4,750	4,705	0.95%	
⊕ Y10-Purchased Water				3,000	495,628	492,628	0.61%	
⊕ Y13-Misc Op Expenses	4,420	257,400	345,388	329,938	875,300	545,363	37.69%	
⊕ Y16-Legal	37,708	49,234	47,147	50,235	165,000	114,765	30.45%	
Grand Total	285,069	465,333	565,718	546,413	2,092,524	1,546,111	26.11%	

Although Water Resources is under budget there are two account types to note:

- Materials/Supplies
- Office Expenses

Materials/Supplies

							Benchmark	
Expense YTD Totals	Fiscal Year <input type="text" value="Y"/>				Current	Remaining	42%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y03-Materials/Supplies	17,498			314	500	186	62.76%	
60310-Materials and Supplies	17,498			314	500	186	62.76%	

60310: Although this expenditure is above the benchmark at this time, it should meet budget by year end.

Office Expenses

							Benchmark	
Expense YTD Totals	Fiscal Year <input type="text" value="Y"/>				Current	Remaining	42%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y07-Office Expenses	53,742	60,365	64,006	61,451	63,206	1,755	97.22%	
60732-Memberships and Dues	53,742	60,365	64,006	61,451	63,206	1,755	97.22%	

60732: As mentioned previously, several memberships are paid at the beginning of the year, and these include the Groundwater Sustainability Plan, and UMRWA for this department.

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Summary Revenue and Expenditures
Year -to-Date through 11/30/2021

	CURRENT YEAR		JULY 2013 - JUNE 2021	
	Water Fund 125	Sewer Fund 135	Water Fund 125	Sewer Fund 135
Revenue:				
Capital R&R Rates	1,582,413	537,202	23,948,037	8,688,505
Interest Income	4,806	2,854	599,216	204,785
Grant Revenues	40,503	-	4,203,602	187,817
Other/Misc Revenue	-	-	1,841,425	-
Loan Proceeds	-	-	6,622,000	2,300,001
	<u>1,627,722</u>	<u>540,056</u>	<u>37,214,280</u>	<u>11,381,108</u>
Expenditures:				
Project Costs	734,367	330,348	27,105,418	3,994,719
Loan Payments	-	-	4,847,565	2,581,714
	<u>734,367</u>	<u>330,348</u>	<u>31,952,983</u>	<u>6,576,433</u>
Operating Loss/(Gain)	<u>(893,355)</u>	<u>(209,708)</u>	<u>(5,261,297)</u>	<u>(4,804,675)</u>

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Water Projects
Year-to-Date through 11/30/2021

Project No.	Description	Estimated Cost	FY 21-22 Cash Flow	Prior Years Expenditures	FY 21-22 Expenditures	FY 21-22 Remaining Balance
10029	Slurry Line Improvements	80,000	80,000	31,564	-	80,000
11083C	Clearwell & Tank B / Repair & Paint	1,159,804	500,000	11,196	-	500,000
11083J	Clearwell #2 / Repair & Paint	199,471	-	16,625	-	-
11083L	Larkspur Tank / Repair & Paint	576,522	-	23,478	-	-
11083S	Sawmill/Hunter's Tanks / Repair & Paint	1,799,345	-	10,751	-	-
11083W	Wallace Tanks / Repair & Paint	1,493,076	-	7,020	-	-
11088	Jenny Lind Tank A-B Trans Line	6,678,690	-	31,407	3,268	(3,268)
11095	EP Redwood Tanks Replacement	3,307,527	1,500,000	877,762	142,518	1,357,482
11096	WP AMR/AMI Meter Program	4,742,570	5,000,000	1,193,172	91,815	4,908,185
11099	Meadowmont P/S Improvement	204,121	100,000	84,169	-	100,000
11100	Wallace SCADA System Improvements	64,763	-	-	-	-
11101	District Corp Yard	1,121,391	900,000	292,665	145,663	754,337
11103	Hunter's Raw Water Pumps Renovation	2,071,548	210,000	10,136	7,101	202,899
11104	Lake Tulloch Submerged Water Line Cross	6,250,000	-	-	-	-
11106	West Point Backup Water Filter	2,194,922	1,200,000	37,728	52,585	1,147,415
11107	WP SCADA Improvements	109,566	-	434	-	-
11108	Big Trees Pump Stations 1, 4 & 5 Repl	1,499,893	-	203	-	-
11109	White Pines Tule Removal/Spillway	100,000	100,000	-	3,285	96,715
11110	Reeds Turnpike Pump Station Repl	494,784	25,000	5,311	-	25,000
11111	Copper Cove Tank B Pump Station Renov	1,264,893	-	107	-	-
11112	White Pines Dam/Blanket Drain Rehab	35,918	35,918	29,082	1,209	34,709
11115	EP Larkspur Pump Station Rehab	750,000	-	-	-	-
11116	EP Pinebrook Tank Rehab	400,000	-	-	-	-
11118	JL Filters 3/4/5 Rehab/Coating	658,487	450,000	408,282	200,152	249,848
11119	JL Tanks A,B,E,F Rehab	2,000,000	-	-	-	-
11120	JL Raw Water Intake Structure	4,000,000	-	-	-	-
11121	JL Tank C Replacement	1,000,000	-	-	-	-
11122	CC Zone B-C Trans Pipeline & Pump Stn	9,000,000	-	-	-	-
11123	West Point Acorn Pump Station/Trans Ppln	2,010,000	-	-	-	-
11124	West Point Middle Fork Pump Station	1,610,000	-	-	-	-
11125	Sheep Ranch Water Plant Replacement	800,000	-	-	3,500	(3,500)
11126	Sheep Ranch Distribution System Replacement	6,000,000	200,000	-	5,797	194,203
11127	Sheep Ranch Clearwell Rehab/ Repair and Paint	350,000	-	1,760	47,563	(47,563)
various	Misc Road Repairs / CalOES	16,499	60,000	-	29,911	30,089
	West Point Regulator Repair/Tule Removal	100,000	-	-	-	-
	EP Hunters WTP Clearwell Rehab/Coating	-	-	-	-	-
	Copper Cove O'Byrnes Water Line Extension	110,000	110,000	-	-	110,000
TOTALS		64,253,790	10,470,918	3,072,853	734,367	9,736,551

**CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Wastewater Projects
Year-to-Date through 11/30/2021**

Project No.	Description	Estimated Cost	FY 21-22 Cash Flow	Prior Years Expenditures	FY 21-22 Expenditures	FY 21-22 Remaining Balance
15076	CC L/S #6, 8 & Force Main Bypass	4,239,755	250,000	292,244	4,471	245,529
15080	CC L/S #15 & 18 Renovations	3,230,407	250,000	305,980	5,717	244,283
15087	Wallace Treatment Plant Renovations	189,207	175,000	111,155	96,437	78,563
15091	West Point/Wilseyville Consol Constr	5,471,126	500,000	173,557	11,823	488,177
15094	CC Secondary/Tertiary/UV Improvements	14,970,625	150,000	29,567	9,997	140,003
15095	Arnold Secondary Clarifier	3,417,172	550,000	98,992	109,808	440,192
15097	LC Biolac, Clarifier & UV Improvements	3,999,046	250,000	1,146	-	250,000
15101	LaContenta Spray Fields	989,350	-	13,100	91,229	(91,229)
15102	Arnold Tertiary Filter Rehab	250,000	-	-	-	-
15103	Arnold Effluent Storage Tank Rehab	250,000	-	-	-	-
15104	Arnold L/S 2&3 Improvements	2,000,000	-	-	-	-
15106	FM UV Disinfection System Replacement	300,000	300,000	-	-	300,000
15108	Regional Biosolids/Sludge Handling	1,500,000	-	-	-	-
15109	Collection System Rehab and I&I Mitigation	150,000	50,000	-	867	49,133
15110	Sequoia Woods Leach Field Rehab	150,000	-	-	-	-
15111	Vallecito WWTP System Improvements	130,000	130,000	10,800	-	130,000
15112	Copper Cove Pond 6	TBD	200,000			
	LaContenta Sand Filter Rehab	-	50,000	-	-	50,000
	CCWWTP Tertiary Filter	1,400,000	-	-	-	-
	CC Lift Station Rehab - General	5,000,000	-	-	-	-
TOTALS		47,636,688	2,855,000	1,036,541	330,348	2,324,652