

# CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

## AGENDA

Tuesday December 20, 2022  
1:00 p.m.

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

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

### Microsoft Teams meeting

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Phone Conference ID: 965 898 137#

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at 209-754-3028. Notification in advance of the meeting will enable CCWD to make reasonable arrangements to ensure accessibility to this meeting. Any documents related to agenda items that are made available to the Board before or at the meeting shall be available for review by the public at 120 Toma Court, San Andreas, CA 95249.

## ORDER OF BUSINESS

### CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **PUBLIC COMMENT:** Comments limited to three minutes per person.
2. **APPROVAL OF MINUTES:** For the meeting of October 24 and November 15, 2022
3. **NEW BUSINESS**
  - 3a. Report on the Monthly Financial Reports for November 2022  
(Michael Minkler, General Manager)
  - 3b. Discussion: Rate Study\*
4. **DIRECTOR OF ADMINISTRATIVE SERVICES/EXTERNAL AFFAIRS  
COMMENTS**

5. **GENERAL MANAGER COMMENTS**

6. **DIRECTOR COMMENTS**

7. **FUTURE AGENDA ITEMS**

8. **NEXT COMMITTEE MEETING**

9. **ADJOURNMENT**

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Newspapers, For Information Only

\* No Paperwork

MINUTES  
FINANCE COMMITTEE MEETING  
October 24, 2022

The following Committee Members were present:

Bertha Underhill	Director
Cindy Secada	Director

Staff Present:

Jeff Meyer	Director of Administrative Services
Michael Minkler	General Manager
Damon Wycoff	Director of Operations
Kevin Williams	Engineer

Public Present: None

**ORDER OF BUSINESS**

**CALL TO ORDER / PLEDGE OF ALLEGIANCE**

**Meeting called to order at 2:30 pm., Director Underhill led the Pledge of Allegiance.**

1. Public Comment: None.
2. Approval of Minutes: For the meetings of July 19 and August 18.
3. New Business:
  - 3a. Report on the Monthly Financial Reports for September 2022:

Mr. Meyer reviewed the Budget Status report. Mr. Minkler mentioned that there will likely need to be a budget adjustment at mid-year for CPPA as it is going up another 30%.

Mr. Meyer presented the Fund Balance report. This report shows the end of the last month balance for all Funds.

Mr. Meyer reviewed the CIP Report. Monies from the Water and Sewer loan proceeds will be moved into the CIP funds (120, 130) as projects incur expenses.
  - 3b. Report on the FY2022-23 First Quarter Investment Activities

Mr. Meyer explained that the interest income appears to be down, but it is the timing of the interest; LAIF interest is only booked on a quarterly basis.

Carlos Oblites from Chandler Asset Management is scheduled to make a presentation at the November Board meeting.
  - 3c. Discussion/Direction Regarding Corporation Yard Project (CIP #11101)

There will be an upcoming item on the Board agenda to request an update to the cash flow for the Corporation Yard Project. While the entire project remains under budget, it will be beneficial to move cash flow from next fiscal year into this fiscal year in order to complete the last piece of substantial construction on the interior of the building. This will allow staff to move into the building when the current location's rental contract expires in April 2023. At this time, the excess interest earnings for FY22-23 will cover the amount needed for the OP HQ project. The Budget had funds to cover the interest payment for the Water/Sewer loans, but this will not be needed due to excess interest earned.

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3d. BOLD program

The BOLD (Bond Opportunities for Land Development) program is a state program that is designed to assist developers to pay for initial development costs. The Financing has to run through a public agency (CCWD's Public Finance Agency). The California Municipal Finance oversees the program. A JPA issues the debt. The program is at least 10 years old. This will be on the November Board meeting.

3e. Update/Discussion on Water and Sewer CIP Loan Arbitrage

Mr. Meyer explained that while the District will have to pay taxes on any interest earned above the calculated Arbitrage rate, it is beneficial to the District at this point to maximize the interest earned. Mr. Meyer is working with BLX Group to calculate the Arbitrage rate and determine any taxes due. The interest earned by the Water/Sewer loan funds can only be used to pay interest on the Water/Sewer loans, but the excess earnings would potentially free up monies in the CIP funds.

4. Director of Administrative Services Comments:

Mr. Meyer had no further comments.

5. General Manager Comments:

Mr. Minkler will hold his comments for the Board meeting on Weds.

6. Director Comments:

Directors Secada and Underhill had no comments.

7. Future Agenda Items:

8. Next Committee Meeting:

Tuesday November 15, 2022, at 1:00 pm (subject to change)

9. Adjournment:

Meeting adjourned at 4:18p.m.

Respectfully Submitted,

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

Approved:

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Michael Minkler, General Manager

MINUTES  
FINANCE COMMITTEE MEETING  
November 15, 2022

The following Committee Members were present:

Russ Thomas	Director
Cindy Secada	Director

Staff Present:

Michael Minkler	General Manager
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Public Present: None

**ORDER OF BUSINESS**

**CALL TO ORDER / PLEDGE OF ALLEGIANCE**

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

1. Public Comment: None.
2. Approval of Minutes: Approval was deferred to the next meeting.
3. New Business:
  - 3a. Report on the Monthly Financial Reports for October 2022:

Mr. Minkler reviewed the monthly financial reports. Mr. Thomas asked Mr. Minkler to analyze the cost of Red Diesel for equipment.
  - 3b. Discussion regarding Third-party Payment Fees

Mr. Minkler reported that the \$1.25 Tyler Convenience fee has been successfully implemented. The District is still working toward implementing the surcharge for Credit Cards with Tyler and Global Payments. Both Directors Secada and Thomas prefer a percentage of the transaction fee vs a set dollar amount. The District will bring an analysis of the costs and proposed percentage for the surcharge to the December Board meeting.
  - 3c. Discussion regarding Board Compensation

Board compensation is currently fixed at \$120 per meeting, up to 6 meetings per month per state statute. The Board can increase compensation up to 5% per year. Directors Secada and Thomas asked that Board Compensation be brought to the Board.
4. Director of Administrative Services Comments:

Mr. Meyer did not attend the meeting.
5. General Manager Comments:

Mr. Minkler will hold his comments for the Board meeting on Weds.
6. Director Comments:

Directors Secada and Thomas did not have any comments.

MINUTES  
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November 15, 2022

7. Future Agenda Items:
  - a. Cost of Red Diesel
  - b. Copperopolis Treatment Plant
8. Next Committee Meeting:  
Tuesday December 20, 2022, at 1:00 pm (subject to change)
9. Adjournment:  
Meeting adjourned at 2:13 p.m.

Respectfully Submitted,

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Catherine Eastburn, Accountant II

Approved:

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Michael Minkler, General Manager

DRAFT

## November 2022 Budget Status Report (Pre-Audit)

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

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

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

### All District Revenues

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

Period	(Multiple <input )<="" th="" type="text" value="ms"/> <th>Enter Period</th> <th>5</th>				Enter Period	5	
Sum of Net	Column Labels				Current	Remaining	Benchmark
Row Labels	2020	2021	2022	2023	Budget	Balance	42% Of Budget
W01-Sales & Charges	7,831,627	8,235,062	8,439,239	8,647,237	14,673,474	6,026,237	58.93%
W02-Water/Sewer Fees	13,083	17,660	17,908	23,158	30,000	6,842	77.19%
W03-Misc. Operating Revenue	46,885	169,047	94,808	90,831	172,000	81,169	52.81%
X01-Property Tax/Assmt Rev		111	10,314	8,170	3,170,968	3,162,798	0.26%
X02-Grant Revenue	87,402	241,549	154,977		-	-	0.00%
X03-Interest Income	189,488	73,792	36,985	245,748	229,000	(16,748)	107.31%
X04-Expansion/Assemt Fees	759,420	1,308,377	266,915	332,797	-	(332,797)	0.00%
X05-Power Sales	357,390	318,459	323,004	472,443	700,000	227,557	67.49%
X06-Other Revenue	305,110	388,652	327,259	389,155	929,740	540,585	41.86%
X30-Transfers In	4,401,654	3,387,454	22,965,721	6,454,915	6,223,803	(231,112)	103.71%
<b>Grand Total</b>	<b>13,992,059</b>	<b>14,140,165</b>	<b>32,637,128</b>	<b>16,664,455</b>	<b>26,128,985</b>	<b>9,464,530</b>	<b>63.78%</b>

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

## District Operating Revenues

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

Period	(Multiple Items)				Enter Period	5	
Sum of Net	Column Labels				Current	Remaining	42%
Row Labels	2020	2021	2022	2023	Budget	Balance	Of Budget
W01-Sales & Charges	5,800,152	6,130,816	6,319,624	6,548,279	14,673,474	8,125,195	44.63%
W02-Water/Sewer Fees	13,083	17,660	17,908	23,158	30,000	6,842	77.19%
W03-Misc. Operating Revenue	44,406	162,795	94,808	90,831	172,000	81,169	52.81%
X02-Grant Revenue		-			-	-	0.00%
X03-Interest Income	64,587	3,682	12,517	3,414	229,000	225,586	1.49%
X05-Power Sales	357,390	318,459	323,004	472,443	700,000	227,557	67.49%
X06-Other Revenue	33,425	(2,071,309)	327,140	389,155	929,740	540,585	41.86%
X30-Transfers In	4,200,856	892,849	77,155	96,726	6,223,803	6,127,077	1.55%
<b>Grand Total</b>	<b>10,513,900</b>	<b>5,454,952</b>	<b>7,172,156</b>	<b>7,624,007</b>	<b>26,128,985</b>	<b>18,504,978</b>	<b>29.18%</b>

Analysis of District Revenues identifies the following accounts to note:

### Water/Sewer Fees

Sum of Net	Column Labels				Current	Remaining	42%
Row Labels	2020	2021	2022	2023	Budget	Balance	Of Budget
W02-Water/Sewer Fees	13,083	17,660	17,908	23,158	30,000	6,842	77.19%
44300-Install Water Meter	11,083	17,660	15,908	12,749	30,000	17,251	42.50%
48100-Concept Approval Fees	2,000		2,000	10,409	-	(10,409)	0.00%

Developer activity is higher than expected.

### Miscellaneous Operating Revenue

Sum of Net	Column Labels				Current	Remaining	42%
Row Labels	2020	2021	2022	2023	Budget	Balance	Of Budget
W03-Misc. Operating Revenue	44,406	162,795	94,808	90,831	172,000	81,169	52.81%
42000-Inspection Fees	3,043	6,552	710	418	5,000	4,582	8.36%
44200-Backflow Certification Testing	3,150	265	366	61	4,000	3,939	1.53%
44500-Repair Labor/Materials	17,680	36,568	14,882	810	50,000	49,190	1.62%
44510-Reimbursable Expense	20,757	22,966	52,989	51,951	78,000	26,049	66.60%
44900-Other Water/Sewer Charges	(225)	(145)	(435)		-	-	0.00%
48190-Miscellaneous Operating Rev	0	96,589	25,191	9,401	35,000	25,599	26.86%
54610-Miscellaneous Income			1,104	28,191	-	(28,191)	0.00%

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

### Interest Income:

Sum of Net	Column Labels				Current	Remaining	42%
Row Labels	2020	2021	2022	2023	Budget	Balance	Of Budget
X03-Interest Income	64,587	3,682	12,517	3,414	229,000	225,586	1.49%
51100-Interest Income/CCWD Invest	64,587	3,682	12,517	3,414	229,000	225,586	1.49%
51700-Net Mark to Market Value			(0)		-	-	0.00%

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



## Power Sales

Sum of Net Row Labels	Column Labels	2020	2021	2022	2023	Current Budget	Remaining Balance	42% Of Budget
☒ <b>X05-Power Sales</b>		<b>357,390</b>	<b>318,459</b>	<b>323,004</b>	<b>472,443</b>	700,000	227,557	67.49%
54300-Power Sales-North Fork		243,960	245,690	265,432	357,220	620,000	262,780	57.62%
54400-Power Sales-New Hogan		113,430	72,769	57,572	115,224	80,000	(35,224)	144.03%

Power sales have been strong year to date.

## District Operating Expenses

Overall 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.

Period (Multiple Items) <input type="text" value="↓↑"/>					Enter Period		5	Benchmark
Expense YTD Totals		Fiscal Year <input type="text" value="↓↑"/>				Current	Remaining	42%
Account Type <input type="text" value="↓↑"/>	2020	2021	2022	2023	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	3,738,191	3,814,793	3,781,814	4,361,944	11,914,915	7,552,971	36.61%	
⊕ Y02-Utility Service	405,800	428,634	449,576	754,209	1,760,405	1,006,196	42.84%	
⊕ Y03-Materials/Supplies	523,750	651,144	525,529	643,339	1,458,550	815,211	44.11%	
⊕ Y04-Outside Services	314,867	372,947	302,572	261,681	1,179,770	918,089	22.18%	
⊕ Y05-Professional Services	11,168	141,570	180,806	127,553	735,898	608,345	17.33%	
⊕ Y06-Vehicle/Equipment	222,559	175,716	153,993	198,042	385,500	187,458	51.37%	
⊕ Y07-Office Expenses	9,630	128,976	128,396	133,701	171,526	37,825	77.95%	
⊕ Y08-Travel/Training	13,489	13,358	5,803	34,315	94,450	60,135	36.33%	
⊕ Y10-Purchased Water			3,766	(8,548)	-	8,548	0.00%	
⊕ Y11-Retired Employee		237,952	300,806	295,742	698,700	402,958	42.33%	
⊕ Y12-Bad Debts	12,711	16,048	17,585	66,256	37,000	(29,256)	179.07%	
⊕ Y13-Misc Op Expenses	170,728	637,894	671,462	717,737	2,040,479	1,322,742	35.17%	
⊕ Y15-Director Costs	37,960	42,066	46,905	58,201	181,495	123,294	32.07%	
⊕ Y16-Legal		93,181	71,858	89,249	265,000	175,751	33.68%	
⊕ Z02-Debt Repayment	1,095,839	1,150,467	396,352	612,363	4,140,960	3,528,597	14.79%	
⊕ Z03-Capital Equipment	185,800	276,802	124,110	235,773	1,042,738	806,965	22.61%	
⊕ Z04-Misc Non Operating		1,875	188	6,086	21,600	15,514	28.18%	
⊕ Z30-Transfers Out	19,100,335	48,810	22,891,053		-	-	0.00%	
<b>Grand Total</b>	<b>25,842,826</b>	<b>8,232,233</b>	<b>30,052,572</b>	<b>8,587,644</b>	<b>26,128,986</b>	<b>17,541,342</b>	<b>32.87%</b>	

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

See each department for detailed explanations.

DEPARTMENTAL EXPENSE REPORTS

Dept 50 – Non-Departmental

Expense YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y02-Utility Service		4,325	10,603	11,418	37,600	26,182	30.37%
Y03-Materials/Supplies		12,957	7,699	24,336	40,500	16,164	60.09%
Y04-Outside Services		15,189	31,492	31,007	71,200	40,193	43.55%
Y11-Retired Employee		237,952	300,806	295,742	698,700	402,958	42.33%
Y13-Misc Op Expenses		228,998	280,267	267,525	272,489	4,964	98.18%
Z02-Debt Repayment	1,095,839	1,150,467	396,352	612,363	4,140,960	3,528,597	14.79%
Z03-Capital Equipment				17,364	-	(17,364)	0.00%
Z04-Misc Non Operating			17	2,219	14,100	11,881	15.73%
<b>Grand Total</b>	<b>1,095,839</b>	<b>1,649,888</b>	<b>1,027,235</b>	<b>1,261,974</b>	<b>5,275,549</b>	<b>4,013,575</b>	<b>23.92%</b>

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

Materials/Supplies

Expense YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y03-Materials/Supplies		12,957	7,699	24,336	40,500	16,164	60.09%
60310-Materials and Supplies		12,957	7,699	24,336	40,000	15,664	60.84%

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

Miscellaneous Operating Expenses

Expense YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y13-Misc Op Expenses		228,998	280,267	267,525	272,489	4,964	98.18%
61410-Insurance		228,998	280,267	267,525	272,489	4,964	98.18%

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

Dept. 54 - Utility Services

Expense YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefits	2,550,139	2,813,713	2,705,341	3,154,437	8,053,466	4,899,029	39.17%
Y02-Utility Service	405,800	424,309	438,972	742,790	1,722,805	980,015	43.12%
Y03-Materials/Supplies	523,676	626,757	483,896	542,251	1,301,600	759,349	41.66%
Y04-Outside Services	314,867	278,871	197,258	160,576	871,073	710,497	18.43%
Y05-Professional Services	11,168	32,676	955	31,464	100,710	69,246	31.24%
Y06-Vehicle/Equipment	222,559	175,716	153,993	198,042	385,500	187,458	51.37%
Y07-Office Expenses	9,630	15,838	17,651	15,088	42,600	27,512	35.42%
Y08-Travel/Training	13,489	8,744	2,839	12,944	35,100	22,156	36.88%
Y10-Purchased Water			766	(8,548)	-	8,548	0.00%
Y13-Misc Op Expenses	147,945	6,187	10,539	1,310	260,000	258,690	0.50%
Z03-Capital Equipment	185,800	276,802	124,110	218,410	1,042,738	824,328	20.95%
Z04-Misc Non Operating		-	148	2,114	-	(2,114)	0.00%
<b>Grand Total</b>	<b>4,385,072</b>	<b>4,659,614</b>	<b>4,136,467</b>	<b>5,070,877</b>	<b>13,815,592</b>	<b>8,744,715</b>	<b>36.70%</b>

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

Vehicle/Equipment

Expense YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y06-Vehicle/Equipment	222,559	175,716	153,993	198,042	385,500	187,458	51.37%
60610-Operating Exp Gas and Oil	131,680	109,294	110,742	142,698	254,100	111,402	56.16%
60620-Repair Exp/Parts and Repairs	64,517	45,613	25,392	38,312	95,000	56,688	40.33%
60625-Fuel/Repair - Generators	23,417	8,181	10,215	5,709	20,000	14,291	28.55%
60650-Rental Exp Vehicles and Equip	2,946	11,129	505	723	6,200	5,477	11.66%
60660-Vehide Lease & Maintenance		1,498	7,140	10,600	10,200	(400)	103.92%

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

Dept 56 – General Management

Period	(Multiple Items)				Enter Period	5	Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefits	269,371	279,632	262,398	286,356	702,264	415,908	40.78%
Y03-Materials/Supplies		472	521	708	16,700	15,992	4.24%
Y04-Outside Services		8,291	6,774	8,864	24,500	15,636	36.18%
Y05-Professional Services		21,527	23,723	32,586	113,800	81,214	28.63%
Y07-Office Expenses		44,137	45,947	48,143	44,525	(3,618)	108.13%
Y08-Travel/Training		1,369	1,854	13,163	24,450	11,287	53.84%
Y13-Misc Op Expenses		-	735	7,064	2,000	(5,064)	353.22%
Y16-Legal		46,034	21,623	39,085	120,000	80,915	32.57%
<b>Grand Total</b>	<b>269,371</b>	<b>401,463</b>	<b>363,575</b>	<b>435,969</b>	<b>1,048,239</b>	<b>612,270</b>	<b>41.59%</b>

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

## Office Expenses

Expense YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
<b>Y07-Office Expenses</b>		<b>44,137</b>	<b>45,947</b>	<b>48,143</b>	44,525	(3,618)	108.13%
60730-Publications/Subscriptions		7	630	46	150	104	30.88%
60732-Memberships and Dues		44,130	45,317	48,097	42,925	(5,172)	112.05%

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

## Travel/Training

Expense YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
<b>Y08-Travel/Training</b>		<b>1,369</b>	<b>1,854</b>	<b>13,163</b>	24,450	11,287	53.84%
60810-Training Conf and Travel		1,369	1,854	13,163	23,700	10,537	55.54%

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

## Miscellaneous Operating Expenses

Expense YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
<b>Y13-Misc Op Expenses</b>		-	<b>735</b>	<b>7,064</b>	2,000	(5,064)	353.22%
61409-Unemployment Claims		-	735	7,064	2,000	(5,064)	353.22%

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

## Dept 57 – Board of Directors

Period	(Multiple Items)				Enter Period	5	Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
<b>Y15-Director Costs</b>	<b>37,960</b>	<b>42,066</b>	<b>46,905</b>	<b>58,201</b>	181,495	123,294	32.07%
<b>Grand Total</b>	<b>37,960</b>	<b>42,066</b>	<b>46,905</b>	<b>58,201</b>	181,495	123,294	32.07%

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

Expense YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
<b>Y15-Director Costs</b>	<b>37,960</b>	<b>42,066</b>	<b>46,905</b>	<b>58,201</b>	181,495	123,294	32.07%
60000-Salaries/Wages	9,120	9,840	9,960	13,200	43,200	30,000	30.56%
60100-Benefits	28,840	31,810	31,934	35,444	107,545	72,101	32.96%
60102-Medical Reimbursements		440			2,000	2,000	0.00%
60310-Materials and Supplies		16	63	117	8,750	8,633	1.33%
60810-Training Conf and Travel		(803)	3,763	7,357	17,500	10,143	42.04%
60820-Other Travel Costs		763	1,185	2,084	2,500	416	83.37%
<b>Grand Total</b>	<b>37,960</b>	<b>42,066</b>	<b>46,905</b>	<b>58,201</b>	181,495	123,294	32.07%

Analysis shows Department 57's overall expenses are on target to benchmark. Travel Costs increased due to the IRS mileage rate increase in July. The January 2023 rate has not been published yet, but is expected to fall a few cents. Finance will be monitoring these expenses.

Dept 58 – Engineering

Period	(Multiple Items)				Enter Period	5		Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	364,473	190,532	244,473	273,208	1,327,649	1,054,441	20.58%	
⊕ Y03-Materials/Supplies	74		3,281	726	16,000	15,274	4.54%	
⊕ Y04-Outside Services		16,351	13,163		13,500	13,500	0.00%	
⊕ Y05-Professional Services		21,563	5,343	1,045	50,000	48,955	2.09%	
⊕ Y07-Office Expenses		24	239	2,031	1,800	(231)	112.83%	
⊕ Y08-Travel/Training				4,625	21,600	16,975	21.41%	
<b>Grand Total</b>	<b>364,546</b>	<b>228,469</b>	<b>266,498</b>	<b>281,635</b>	<b>1,430,549</b>	<b>1,148,914</b>	<b>19.69%</b>	

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

Office Expenses

Expense YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget	
⊖ Y07-Office Expenses		24	239	2,031	1,800	(231)	112.83%	
60710-Permits and Licenses			180	2,031	-	(2,031)	0.00%	
60760-Recording/Title Reports		24	59		-	-	0.00%	

The Annual Permit Fee cost was higher than anticipated.

Dept 59 – Administrative Services

Expense YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	471,701	450,578	495,281	567,288	1,518,445	951,157	37.36%	
⊕ Y03-Materials/Supplies		10,958	29,819	74,206	76,650	2,444	96.81%	
⊕ Y04-Outside Services		54,244	53,886	61,234	199,497	138,263	30.69%	
⊕ Y05-Professional Services		37,316	123,676	31,415	279,080	247,665	11.26%	
⊕ Y07-Office Expenses		4,972	3,107	4,722	19,395	14,673	24.35%	
⊕ Y08-Travel/Training		2,895	1,065	3,584	5,800	2,216	61.79%	
⊕ Y12-Bad Debts	12,711	16,048	17,585	66,256	37,000	(29,256)	179.07%	
⊕ Y13-Misc Op Expenses	22,783	57,321	49,983	93,292	111,000	17,708	84.05%	
⊕ Z04-Misc Non Operating		1,875	23	1,754	7,500	5,746	23.38%	
⊕ Z30-Transfers Out	19,100,335	48,810	22,891,053		-	-	0.00%	
<b>Grand Total</b>	<b>19,607,530</b>	<b>685,016</b>	<b>23,665,478</b>	<b>903,750</b>	<b>2,254,367</b>	<b>1,350,617</b>	<b>40.09%</b>	

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

## Materials and Supplies

Expense YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
<b>Y03-Materials/Supplies</b>		<b>10,958</b>	<b>29,819</b>	<b>74,206</b>	76,650	2,444	96.81%
60310-Materials and Supplies		302	74	6,756	4,250	(2,506)	158.98%
60353-Computers/peripherals			13,186	4,898	-	(4,898)	0.00%
60390-Admin. Technologies/Comm.		10,655	16,559	62,552	72,400	9,848	86.40%

60310 – Some of the water conservation supplies are budgeted in Department 59 in FY22-23. Finance will be monitoring these expenses.

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

## Travel/Training

Expense YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
<b>Y08-Travel/Training</b>		<b>2,895</b>	<b>1,065</b>	<b>3,584</b>	5,800	2,216	61.79%
60810-Training Conf and Travel		2,879	1,065	3,446	5,000	1,554	68.92%
60820-Other Travel Costs		16		138	800	662	17.22%

Safety training was provided to all staff during the first part of the year, which skews the percentage. Staff attended the Tyler user group. This item is expected to remain within budget.

## Bad Debts

Expense YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
<b>Y12-Bad Debts</b>	<b>12,711</b>	<b>16,048</b>	<b>17,585</b>	<b>66,256</b>	37,000	(29,256)	179.07%
61310-Bad Debt Expense	12,711	16,048	17,585	66,256	37,000	(29,256)	179.07%

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

## Miscellaneous Operating Expenses

Expense YTD Totals	Fiscal Year				Current	Remaining	42%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
<b>Y13-Misc Op Expenses</b>	<b>22,783</b>	<b>57,321</b>	<b>49,983</b>	<b>93,292</b>	111,000	17,708	84.05%
61315-Rate Assistance Program	22,783	22,571	25,878	20,940	60,000	39,060	34.90%
61455-Water Conservation		1,775	3,038	2,000	4,000	2,000	50.00%
61485-Third Party Payment Processing		32,975	21,068	70,352	47,000	(23,352)	149.68%

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



Dept 60 – Water Resources

Period	(Multiple Items)				Enter Period	5		Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	82,508	80,338	74,321	80,655	313,091	232,436	25.76%	
⊕ Y03-Materials/Supplies			314	1,112	7,100	5,988	15.66%	
⊕ Y05-Professional Services		28,488	27,109	31,044	192,308	161,264	16.14%	
⊕ Y07-Office Expenses		64,006	61,451	63,717	63,206	(511)	100.81%	
⊕ Y08-Travel/Training		350	45		7,500	7,500	0.00%	
⊕ Y10-Purchased Water			3,000		-	-	0.00%	
⊕ Y13-Misc Op Expenses		345,388	329,938	348,546	1,394,990	1,046,444	24.99%	
⊕ Y16-Legal		47,147	50,235	50,164	145,000	94,837	34.60%	
<b>Grand Total</b>	<b>82,508</b>	<b>565,718</b>	<b>546,413</b>	<b>575,238</b>	<b>2,123,195</b>	<b>1,547,957</b>	<b>27.09%</b>	

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

Office Expenses

Expense YTD Totals	Fiscal Year				Current	Remaining	42%	
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget	
⊖ Y07-Office Expenses		64,006	61,451	63,717	63,206	(511)	100.81%	
60732-Memberships and Dues		64,006	61,451	63,717	63,206	(511)	100.81%	

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



# CCWD - Fund Balance Report

As of November 30, 2022

Account	Description	Unaudited	Transactions	Unaudited	Unrestricted	Restricted	Agency
		6/30/2022	7/1-11/30/22	11/30/2022	11/30/2022	11/30/2022	11/30/2022
101-00-13101	General	-	-	-	-	-	-
104-00-13101	Admin Replacement	10,814.42	-	10,814.42	10,814.42	-	-
108-00-13101	Interest Reserve	12,559,073.79	81,442.82	12,640,516.61	12,640,516.61	-	-
120-00-13101	CIP - Water	-	18,367.42	18,367.42	18,367.42	-	-
123-00-13101	CIP Loan - Water	19,577,446.88	(104,832.40)	19,472,614.48	19,472,614.48	-	-
125-00-13101	Capital R&R - Water	6,624,979.43	(239,304.38)	6,385,675.05	-	6,385,675.05	-
127-00-13101	USDA RD AMI/AMR	(129,318.23)	(1,076,716.82)	(1,206,035.05)	-	(1,206,035.05)	-
130-00-13101	CIP - Sewer	-	1,299.22	1,299.22	1,299.22	-	-
133-00-13101	CIP Loan - Sewer	10,590,566.45	(1,435,477.71)	9,155,088.74	9,155,088.74	-	-
135-00-13101	Capital R&R - Sewer	5,368,566.78	(551,725.00)	4,816,841.78	-	4,816,841.78	-
300-00-13101	Water Fund	2,831,532.52	(2,633,848.90)	197,683.62	197,683.62	-	-
302-00-13101	Slurry Line	-	2,600.00	2,600.00	-	2,600.00	-
304-00-13101	Water Expansion Fund - West Point	652,151.44	2,042.42	654,193.86	-	654,193.86	-
354-00-13101	Water Expansion Fund - Ebbetts Pass	708,684.63	54,764.53	763,449.16	-	763,449.16	-
356-00-13101	Water Expansion Fund - Sheep Ranch	25,444.74	83.39	25,528.13	-	25,528.13	-
364-00-13101	Water Expansion Fund - Jenny Lind	878,775.36	50,579.14	929,354.50	-	929,354.50	-
374-00-13101	Water Expansion Fund - Copper Cove	4,456,840.26	227,149.13	4,683,989.39	-	4,683,989.39	-
394-00-13101	Water Expansion Fund - Wallace	18,206.39	59.67	18,266.06	-	18,266.06	-
500-00-13101	Sewer Fund	(2,802,146.34)	(561,892.09)	(3,364,038.43)	(3,364,038.43)	-	-
524-00-13101	Sewer Expansion Fund - Forest Meadows	605,502.44	15,816.18	621,318.62	-	621,318.62	-
526-00-13101	Sewer Expansion Fund - Big Trees Village	12,059.08	39.52	12,098.60	-	12,098.60	-
534-00-13101	Sewer Expansion Fund - Vallecito	1,036,921.95	18,072.64	1,054,994.59	-	1,054,994.59	-
536-00-13101	Sewer Expansion Fund - Six Mile Village	26,162.07	85.75	26,247.82	-	26,247.82	-
544-00-13101	Sewer Expansion Fund - Arnold	850,861.15	2,731.94	853,593.09	-	853,593.09	-
564-00-13101	Sewer Expansion Fund - La Contenta	450,476.01	1,873.82	452,349.83	-	452,349.83	-
565-00-13101	Sewer Expansion Fund - Southworth	280,176.08	918.39	281,094.47	-	281,094.47	-
584-00-13101	Sewer Expansion Fund - Copper Cove	2,378,196.15	143,645.72	2,521,841.87	-	2,521,841.87	-
594-00-13101	Sewer Expansion Fund - Wallace	18,206.39	59.67	18,266.06	-	18,266.06	-
624-00-13101	Sewer Expansion Fund - West Point	760,213.10	2,434.72	762,647.82	-	762,647.82	-
722-00-13101	Assessment District - West Point Acres	15,283.19	50.09	15,333.28	-	-	15,333.28
732-00-13101	Assessment District - Wilseyville	5.33	0.01	5.34	-	-	5.34
752-00-13101	Assessment District - Arnold	75,853.29	(27,261.07)	48,592.22	-	-	48,592.22
812-00-13101	Assessment District - La Contenta (604)	97,281.12	(1,725.24)	95,555.88	-	-	95,555.88
822-00-13101	Assessment District - Lake Tulloch	(46,795.63)	46,795.63	-	-	-	-
832-00-13101	Assessment District - Saddle Creek	99,523.95	326.17	99,850.12	-	-	99,850.12
842-00-13101	Assessment District - DaLee/Cassidy	(2,410.35)	(1,002.03)	(3,412.38)	-	-	(3,412.38)
852-00-13101	Assessment District - Fly In Acres	(3,668.85)	(1,397.96)	(5,066.81)	-	-	(5,066.81)
862-00-13101	Assessment District - Wallace	310,642.25	2,038.24	312,680.49	-	312,680.49	-
920-00-13101	Advance Grant Fund	24,787.54	81.26	24,868.80	-	24,868.80	-
	<b>TOTAL</b>	<b>68,360,894.78</b>	<b>(5,961,826.11)</b>	<b>62,399,068.67</b>	<b>38,132,346.08</b>	<b>24,015,864.94</b>	<b>250,857.65</b>

**CALAVERAS COUNTY WATER DISTRICT**  
**Capital Improvement Program**  
**Expenditure Report - Water Projects**  
**Year-to-Date through 11/30/2022**

Project No.	Fund	Area	Description	Estimated Cost	FY 22-23 Cash	FY 22-23	FY 22-23	Prior Years	Total Project
					Flow	Expenditures	Remaining Balance		
11083C	123	CC	Clearwell & Tank B / Repair & Paint	2,061,000	850,000	96,596	753,404	18,769	115,365
11083J	125	CC	Clearwell #2 / Repair & Paint	216,000	199,471	-	199,471	16,625	16,625
11083L	125	FM	Larkspur Tank / Repair & Paint	593,500	576,522	-	576,522	23,478	23,478
11083S	125	EP	Sawmill/Hunter's Tanks / Repair & Paint	1,800,000	-	-	-	10,751	10,751
11083W	125	Wallace	Wallace Tanks / Repair & Paint	1,500,000	-	-	-	7,020	7,020
11088	123	JL	Jenny Lind Tank A-B Trans Line	7,012,625	1,763,890	145,750	1,618,140	152,161	297,911
11095	125/Grant	EP	EP Redwood Tanks Replacement	4,000,000	2,000,000	920,017	1,079,983	2,397,158	3,317,175
11096	USDA	West Point	WP AMR/AMI Meter Program	5,000,000	2,000,000	29,032	1,970,968	4,966,742	4,995,773
11101	108	Districtwide	District Corp Yard	2,350,000	1,445,000	602,569	842,431	1,146,287	1,748,855
11103	125/Grant	EP	Hunter's Raw Water Pumps Renovation	2,700,000	2,400,000	45,295	2,354,705	120,417	165,712
11104	123	CC	Lake Tulloch Submerged Water Line Cross	6,250,000	200,000	-	200,000	28,362	28,362
11106	123/125/Grnt	West Point	West Point Backup Water Filter	3,000,000	1,850,000	484,848	1,365,152	560,890	1,045,738
11107	125	West Point	WP SCADA Improvements	-	-	-	-	434	434
11108	125	EP	Big Trees Pump Stations 4 & 5 Repl	1,500,000	-	-	-	249	249
11109	125	EP	White Pines Tule Removal/Spillway	100,000	96,715	1,555	95,160	3,285	4,840
11110	125	CC	Reeds Turnpike Pump Station Repl	-	-	-	-	5,311	5,311
11111	123	CC	Copper Cove Tank B Pump Station Renov	2,500,000	400,000	4,244	395,756	6,890	11,134
11115	125	FM	EP Larkspur Pump Station Rehab	1,500,000	250,000	-	250,000	-	-
11119	125	JL	JL Tanks A,B,E,F Rehab	2,000,000	-	-	-	-	-
11121	125	JL	JL Tank C Replacement	1,000,000	-	-	-	-	-
11122	Expansion	CC	CC Zone B-C Trans Pipeline & Pump Stn	9,000,000	400,000	-	400,000	-	-
11125	125	WP	Sheep Ranch Water Plant Replacement	-	-	-	-	3,500	3,500
11126	125	WP	Sheep Ranch Distribution System Replacement	-	-	-	-	305,070	305,070
11129	125	WP	West Point Water Supply Drought Resiliency	-	-	-	-	23,943	23,943
11132	Expansion	CC	Copper Cove O'Byrnes Water Line Extension	110,000	110,000	-	110,000	-	-
11130	Assess. Distr.	Wallace	Wallace WTP - Rehab Water Filters	50,000	50,000	-	50,000	-	-
11131	125	JL	JLWTP - Rehab Filters 1&2	450,000	450,000	-	450,000	-	-
<b>TOTALS</b>				<b>54,693,125</b>	<b>15,041,598</b>	<b>2,329,906</b>	<b>12,711,692</b>	<b>9,828,905</b>	<b>12,158,811</b>

**CALAVERAS COUNTY WATER DISTRICT**  
**Capital Improvement Program**  
**Expenditure Report - Wastewater Projects**  
**Year-to-Date through 11/30/2022**

Project No.	Fund	Area	Description	Estimated Cost	FY 22-23 Cash Flow	FY 22-23 Expenditures	FY 22-23		
							Remaining Balance	Prior Years Expenditures	Total Project Expenditures
15076	133	CC	CC L/S #6, 8 & Force Main Bypass	5,400,000	3,000,000	1,110,426	1,889,574	302,404	1,412,830
15080	133	CC	CC L/S #15 & 18 Renovations	4,750,000	2,500,000	244,685	2,255,315	326,915	571,601
15087	Asses. Distr.	Wallace	Wallace Treatment Plant Renovations	247,345	75,000	358	74,643	188,192	188,550
15091	Grant	WP	West Point/Wilseyville Consol Constr	8,500,000	6,000,000	778,560	5,221,440	547,763	1,326,322
15094S	Expansion/135	CC	CC Secondary	15,000,000	1,400,000	114	1,399,886	127,658	127,772
15094T	Expansion/133	CC	CC Tertiary/UV Improvements	see 15094S	-	14,629	(14,629)	150,071	164,700
15095	Expansion/133	EP	Arnold Secondary Clarifier	6,500,000	2,200,000	84,442	2,115,558	471,056	555,498
15097	Expansion	La Contenta	LC Biolac, Clarifier & UV Improvements	5,000,000	1,000,000	570	999,430	1,146	1,717
15101	Expansion	La Contenta	LaContenta Spray Fields	1,300,000	200,000	-	200,000	104,328	104,328
15106	135	FM	FM UV Disinfection System Replacement	300,000	300,000	8,356	291,644	18,310	26,666
15109	135	Districtwide	Collection System Rehab and I&I Mitigation	150,000	150,000	-	150,000	36,838	36,838
15111	135	Vallecito	Vallecito WWTP System Improvements	150,000	150,000	23,512	126,488	26,691	50,204
15112	135	CC	Copper Cove Pond 6	10,000,000	500,000	76,001	423,999	99,148	175,149
15113	135	La Contenta	LaContenta Sand Filter Rehab	-	-	-	-	50,000	50,000
15114	135	Jenny Lind	Jenny Lind Force Main	-	-	487	(487)	775	1,262
	135	CC	CC Lower/Upper X-Country Gravity/Force Main	5,000,000	-	-	-	-	-
<b>TOTALS</b>				<b>62,297,345</b>	<b>17,475,000</b>	<b>2,342,140</b>	<b>15,132,860</b>	<b>2,451,296</b>	<b>4,793,437</b>