

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

Tuesday, May 24, 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 January 21, 2022, March 15, 2022 and April 19, 2022
3. **NEW BUSINESS**
 - 3a. Report on the Monthly Financial Reports for April 2022
(Michael Minkler, General Manager)
 - 3b. April Claim Summary
(Michael Minkler, General Manager)
 - 3c. Review and Direction of the Annual Standby Assessments – Indian Rock Vineyards, West Point, Ebbetts Pass, Jenny Lind, Copper Cove and Saddle Creek Service Areas
(Michael Minkler, General Manager)

3d. Review of Draft FY 2022-23 Operating Budget
(Michael Minkler, General Manager)

4. **EXTERNAL AFFAIRS MANAGER COMMENTS**

5. **GENERAL MANAGER COMMENTS**

6. **DIRECTOR COMMENTS**

7. **FUTURE AGENDA ITEMS**

8. **NEXT COMMITTEE MEETING**

9. **ADJOURNMENT**

The following Committee Members were present:

Bertha Underhill	Director
Cindy Secada	Director

Staff Present:

Michael Minkler	General Manager
Jessica Self	Director of External Affairs
Jeff Meyer	Senior Vice President, Hilltop Securities, Inc.
Catherine Eastburn	Accountant II

Public Present:

None

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 1:00 p.m., Director Underhill led the Pledge of Allegiance.

1. Public Comment: None.

2. Approval of Minutes: There were no minutes.

3. New Business:

3a. Report on the Monthly Financial Reports for December 2021:

Mr. Meyer presented the Budget Status Report and stated that he would open up for questions after the presentation. Mr. Meyer said that revenue is currently trending slightly higher than budgeted. There was a discussion regarding water sales and the number of new connections. Mr. Minkler explained that the increase in revenue is generally due to an increase in developer activity and not too many new connections. The population has increased due to more full-time occupancy, which has led to an increase in consumption, but not many new connections. Water revenue is also skewed due to billing the upcountry customers for consumption earlier in the year than in prior years. Director Underhill asked Mr. Minkler to bring back the number of new connections. There was also a discussion regarding the ACWA/JPIA insurance rebate. The Budget Status report is slightly skewed because of a change in some of the account names. The report will be consistent by next month.

Mr. Meyer also reviewed the Capital Improvement Projects (CIP). Damon Wyckoff will review in detail at the first Board meeting in February. Most of the CIP projects are in the Engineering phase at this time.

Mid-year budget will be presented at the second Board meeting in January. Mr. Meyer explained that if the bottom line of each department's Services and Supplies budget was projected to be within budget at year-end, there were no adjustments. There was discussion regarding the items that will need a budget increase. The areas of new or increased expenditures were contributions to the retiree RHS plan, water rights legal fees, computers/technology and the ramp up for the underground utility crew. The Underground utility crew is expected to save on repair expenditures in the long run. Areas of increased

revenue were a COVID grant, PARS trust (will have associated expenditures) and projected property taxes.

There was discussion regarding the purchase of a second dump truck. Director Secada expressed concern that the District is planning expenditures for monies not yet received. Director Secada asked that the Dump truck be a separate expenditure request, not part of mid-year.

The 5-year CIP plan includes an increase in cash to continue work that is ahead of schedule in Copper Cove. The overall budget remains the same, but work is progressing more quickly than expected. There will be a CIP presentation at an upcoming Finance Committee meeting.

4. External Affairs Manager Comments:

Ms. Self did not have anything to report.

5. General Manager Comments:

Mr. Minkler stated that the Customer Service area is working on improving the phone tree, and it will be updated my Monday. The District is expecting arrearage funding soon but has not included this in the mid-year budget. There is a redistricting proposal in the Board Agenda packet going out Friday. Brad Arnold did the modeling and statistical data.

Damon Wyckoff noted that the AMI meter project is on track for completion in May.

6. Director Comments:

Director Underhill mentioned that there is still a lot of snow on the ground, and hopefully the water is being replenished, at least in Ebbetts Pass.

Director Secada did not have further comments.

7. Future Agenda Items:

- Update on the number of connections
- Presentation by Urban Futures regarding funding options for the Capital Improvement Projects (Julio Morales)
- Tyler Implementation status

8. Next Committee Meeting:

Tuesday, February 15, 2022, at 1 p.m. (subject to change)

9. Adjournment:

Meeting adjourned at 3:20 p.m.

Respectfully Submitted,

Catherine Eastburn, Accountant II

Approved:

Michael Minkler/General Manager

The following Committee Members were present:

Bertha Underhill	Director
Cindy Secada	Director

Staff Present:

Michael Minkler	General Manager
Jeff Meyer	Senior Vice President, Hilltop Securities, Inc.
Jessica Self	External Affairs Manager
Damon Wycoff	Director of Operations
Charles Palmer	District Engineer
John Griffin	Engineer
Jesse Hampton	Plant Operations Manager
Catherine Eastburn	Accountant II

Public Present: None

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 9:01 am., Director Underhill led the Pledge of Allegiance.

1. Public Comment: None.

2. Approval of Minutes: The minutes of February 15, 2022 were approved.

3. New Business:

3a. Report on the Monthly Financial Reports for February 2022:

Mr. Meyer presented the Budget Status Report and stated that he would open up for questions after the presentation. Mr. Meyer said that there is not much change in revenues or expenditures.

A short discussion ensued regarding the proper coding of items in account codes 60590, 60810, 60820 and 61485. Director Secada had a concern regarding the cost of 3rd party payment processing and would like the District to investigate alternative solutions due the rising costs.

Mr. Meyer also presented the CIP report for the month of February 2022.

3b. CIP Finance Plan presentation

There was a presentation of the 5-Year Capital Improvement Plan (CIP) by Michael Minkler, General Manger, Jeffrey Meyer, Senior Vice President, Hilltop Securities, Inc. and Julio Morales, Urban Futures.

There was discussion on the size and terms of the water and wastewater loans funded by Capital R & R Projects, as well as which CIP projects would be funded by the loan, and staffing adjustments to complete those projects.

The Finance Committee recommended that the item be brought to the full Board, including the loan, and increasing staffing to ramp up for the upcoming funded construction.

4. External Affairs Manager Comments:
Nothing to report.

5. General Manager Comments:
Mr. Minkler updated that the AMI meter installation project is approximately 75% complete.

6. Director Comments:
Director Underhill requested an update on the Management letter, and a mid-year status regarding the items in the Management letter.

Director Secada did not have any comments.

7. Future Agenda Items:

- Update on the number of connections
- Tyler Implementation status
- Budget (May)
- CIP update

8. Next Committee Meeting:
Tuesday, April 19, 2022 at 1:00 pm (subject to change)

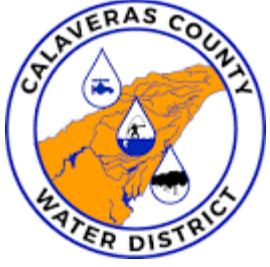
9. Adjournment:
Meeting adjourned at 11:22 a.m.

Respectfully Submitted,

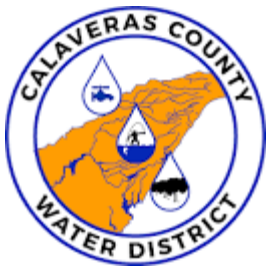
Catherine Eastburn, Accountant II

Approved:

Michael Minkler/General Manager



5-Year Capital Financing Plan



5-year Capital Improvement Plan

- 5-Year CIP - \$91 Million
- 28 Prioritized projects FY 22-23 to FY 27-28
 - 13 Water projects - \$36 million
 - 10 Sewer projects - \$54 million
 - Includes 5 operational costs = \$520,000
- \$4.75 Million FY 21-22 roll-over projects funded with carry-over funding

	Year 1	Year 2	Year 3	Year 4	Year 5	TOTAL
Preliminary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	\$ 2,800,000	\$ 1,350,000	\$ 500,000	\$ -	\$ -	\$ 4,650,000
Construction	<u>\$ 26,456,655</u>	<u>\$ 23,727,403</u>	<u>\$ 20,050,000</u>	<u>\$ 13,750,000</u>	<u>\$ 2,250,000</u>	<u>\$ 86,234,058</u>
	\$ 29,256,655	\$ 25,077,403	\$ 20,550,000	\$ 13,750,000	\$ 2,250,000	\$ 90,884,058



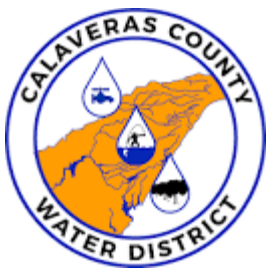
Water & Sewer Project Lists

WATER CAPITAL PROJECTS

1	AMR/AMI Radio Read Meter Program* USDA Loan	500,000
2	Ebbetts Pass Redwood Tanks HMGP	1,397,227
3	Larkspur Tank / Replacement	276,122
4	West Point Backup Water Filter / MAC IRWMP	1,750,000
5	Hunters Raw Water Pumps (Hazard Mitigation)	1,754,806
6	District Corp Yard	895,000
7	Jenny Lind Clearwell #2 / Repair & Paint-TANKS PROJECT	199,471
8	Copper Cove Tank B / Clearwell (11079/11080)	1,971,000
9	Copper Cove Tank B Pump Station Renovation	2,500,000
10	Jenny Lind Tank A-B Transmission Line	7,263,690
11	Lake Tulloch Submerged Water Line Crossing	7,000,000
12	Copper Cove Zone B-C Trans Pipeline & Pump Stations	9,000,000
13	Ebbetts Pass Larkspur Pump Station Rehab / Electrical	1,500,000
		<u>\$ 36,007,316</u>
3	Operational Improvements (3)	\$ 304,121

SEWER CAPITAL PROJECTS

1	West Point / Wilseyville Consolidation Project	5,000,000
2	CC Lift Station 15 & 18 Rehab/Replacement	2,422,805
3	CC Lift Station 6, 8 & Force Main Bypass	3,179,816
4	Arnold Secondary Clarifier & WWTP Improvements	4,450,000
5	La Contenta Spray Fields	1,200,000
6	LC Biolac, Clarifier & UV Improvements	5,000,000
7	CC Pond 6 Dam Raise	9,800,000
8	CC Tertiary, DAF & UV Improvements	3,500,000
9	CC Secondary Bio., Clarification and Solids Handling	14,800,000
10	CC Lower & Upper X-Country Gravity Sewer & Force Main	<u>5,000,000</u>
		\$54,352,621
2	Operational Improvements (2)	\$ 220,000
	TOTAL 5-YEAR PRIORITIZED CIP	\$90,884,058



Staffing Requirements

Project / Construction Oversight

- *Current CIP – 40 Projects = \$91 million*
- *4 Roll-Over Projects = \$4.75 million*
- *Grant – 4 Projects = \$8.5 million*
- *Developer – 3 Projects = \$13.4 million*
- *Operational – 5 Projects = \$500,000*

\$117.5 Million

Historical CIP Capacity

- \$5-7 Million per year

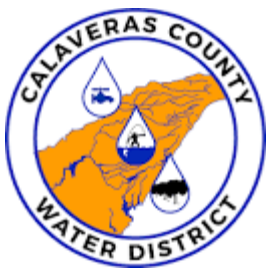
Projected CIP Capacity

- \$10-15 Million per year



Increase Staffing Requirements

- \$835,000 current staff
- 3 new positions - \$400,000
 - Inspector/ Engineer / Sr. Engineer



Bonding Capacity / Financing Plan

WATER

\$36.3 Million Capital Projects
4.5 Million Grant Monies
5.0 Million Connection Fees
\$19.7 Million Tax-Exempt Bonds
\$ 6.4 Million Funding Shortfall

SEWER

\$54.6 Million Capital Projects
4.7 Million Grant Monies
6.3 Million Connection Fees
\$10.4 Million Tax-Exempt Bonds
\$33.0 Million Funding Shortfall

Market Outlook

- *Market Volatility (Ukraine) + Inflation + FOMC Rising Rates*

Recommendation

- *Issue tax-exempt bonds via private placement to “lock-in” rates*
- *Apply for grants, USDA, and subsidized State loan programs to address shortfall, in years 4-5*



Private Placement vs. Public Offering

Private Placement

- Direct Loan with Bank
- Limited documentation
 - no rating or official statement
- Maximum Term (20-25 years)
- Single interest rate
- Rate Lock (~ 45-60 days)
- Draw down
 - % only on actual loan balance
- Shorter timeline 45-60 days
- Limited number of banks

Public Sale

- Sold to a number of investors
- Bond Rating + official statement
- Maximum Term (30 years)
- Lower rate, but higher cost of issuance
- Rate determined on pricing date
- Pay interest on full value
- Longer timeline 60-90 days
- Full universe of investors
- Requires more staff resources



Appendix

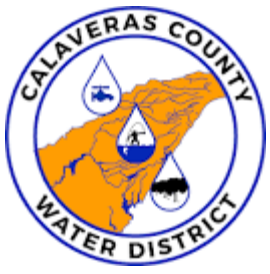


Bonding Capacity - Water

Fixed Fee Capital	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-27	TOTAL
Water	2,767,219	2,784,637	2,802,056	2,819,474	2,829,427	14,002,813
Consumption	400,000	400,000	400,000	400,000	400,000	2,000,000
Rate Increase						
Revenues	\$ 3,167,219	\$ 3,184,637	\$ 3,202,056	\$ 3,219,474	\$ 3,229,427	\$ 16,002,813
USDA - 2016 Reach 3A	102,500	102,500	102,500	102,500	102,500	512,500
USDA - 2020 Meters	175,000	175,000	175,000	175,000	175,000	875,000
	\$ 277,500	\$ 277,500	\$ 277,500	\$ 277,500	\$ 277,500	\$ 1,387,500
Current Labor	\$ 609,146	\$ 627,420	\$ 646,243	\$ 665,630	\$ 685,599	\$ 3,234,039
New Labor Costs	\$ 423,350	\$ 436,051	\$ 449,132	\$ 462,606	\$ 476,485	\$ 2,247,624
Aggregate Costs	\$ 1,309,996	\$ 1,340,971	\$ 1,372,875	\$ 1,405,737	\$ 1,439,584	\$ 6,869,164
Net Income	\$ 1,857,223	\$ 1,843,666	\$ 1,829,180	\$ 1,813,737	\$ 1,789,843	\$ 9,133,650
Capital Projects	\$11,084,034	\$12,477,403	\$8,250,000	\$4,500,000	\$0	\$ 36,311,437
Grant Funding	\$ 3,790,000	\$ -	\$ -	\$ -	\$ -	\$ 3,790,000
Connection Fees	1,169,076	1,227,530	1,288,906	771,256	809,819	\$ 5,266,587
Required Funding	\$ 6,124,958	\$ 11,249,873	\$ 6,961,094	\$ 3,728,744	\$ (809,819)	\$ 27,254,850
DS Revenues	\$ 1,857,223	\$ (13,557)	\$ (14,486)	\$ (15,443)	\$ (23,894)	
Coverage	\$ 1,485,778	\$ 1,474,933	\$ 1,463,344	\$ 1,450,990	\$ 1,431,875	1.25
2.50%	\$20,845,834	(\$152,163)	(\$162,593)	(\$173,336)	(\$268,189)	\$20,089,555

\$ 371,445

Funding Shortfall \$ 6,409,016



Bonding Capacity - Sewer

Fixed Fee Capital	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-27	TOTAL
Sewer	1,317,545	1,336,355	1,355,164	1,365,912	1,376,660	6,751,636
Rate Increase	-	-	-	-	-	-
Revenues	\$ 1,317,545	\$ 1,336,355	\$ 1,355,164	\$ 1,365,912	\$ 1,376,660	\$ 6,751,636
NO DEBT	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Labor	\$ 225,301	\$ 232,060	\$ 239,021	\$ 246,192	\$ 253,578	\$ 1,196,152
New Labor Costs	\$ 156,582	\$ 161,279	\$ 166,117	\$ 171,101	\$ 176,234	\$ 831,313
Aggregate Costs	\$ 381,882	\$ 393,339	\$ 405,139	\$ 417,293	\$ 429,812	\$ 2,027,465
Net Income	\$ 935,663	\$ 943,016	\$ 950,025	\$ 948,619	\$ 946,848	\$ 4,724,171
Capital Projects	\$18,172,621	\$12,600,000	\$12,300,000	\$9,250,000	\$2,250,000	\$ 54,572,621
Grant Funding	\$ 4,750,000	\$ -	\$ -	\$ -	\$ -	\$ 4,750,000
Connection Fees	\$ 1,933,044	\$ 1,294,637	\$ 1,359,369	\$ 814,792	\$ 855,532	\$ 6,257,374
Required Funding	\$ 11,489,577	\$ 11,305,363	\$ 10,940,631	\$ 8,435,208	\$ 1,394,468	\$ 43,565,247
DS Revenues	\$ 935,663	\$ 7,353	\$ 7,009	\$ (1,406)	\$ (1,771)	
Coverage	\$ 748,530	\$ 754,413	\$ 760,020	\$ 758,895	\$ 757,479	1.25
2.50%	\$10,502,066	\$82,529	\$78,672	(\$15,781)	(\$19,874)	\$10,627,612
	\$ 187,133					
				Funding Shortfall		\$ 33,063,180

The following Committee Members were present:

Russ Thomas	Director
Cindy Secada	Director

Staff Present:

Michael Minkler	General Manager
Jeff Meyer	Senior Vice President, Hilltop Securities, Inc.
Jessica Self	External Affairs Manager
Damon Wycoff	Director of Operations
John Griffin	Engineer
Jesse Hampton	Plant Operations Manager
Catherine Eastburn	Accountant II

Public Present: None

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 1:02 pm., Director Secada led the Pledge of Allegiance.

1. Public Comment: None.
2. Approval of Minutes: Approval of the minutes of January 21 and March 15 was deferred to the next meeting.
3. New Business:
- 3a. Report on the Monthly Financial Reports for March 2022:

Mr. Meyer presented the Budget Status Report and stated Mr. Meyer said that there is not much change in revenues or expenditures but there were some journal entries this month to clean up accounts. Director Secada asked if the journal entry moves were documented, and Mr. Meyer explained that they are documented in the journal entry approval process, and that the moves were reflected in the March Budget Status Report.

Director Thomas expressed concern about supplemental taxes being behind. Mr. Meyer agreed that this can be an issue when the economy slows down.

Some revenue can appear to be lower, but it is a timing issue. Certain revenues are only received late in the year. Standby fees are part of property tax apportionments.

There was a discussion regarding the cost of leased vehicles. Mr. Wycoff explained that approximately half of the District vehicles are still "aged". Director Secada asked for a detail report regarding the historical and ongoing cost. Mr. Meyer and Mr. Wycoff are working on a long-term leasing vs purchase plan. Mr. Meyer explained that there have been purchase incentives in the past, and the District could see a profit by selling vehicles after 1 year due to the economy. Director Secada asked if it makes more sense to keep the vehicles for another year. Also at issue is the requirement for all vehicles to be electric in 2027. This also applies to all other equipment such as weed eaters, generators, etc.

Mr. Meyer also reviewed the CIP reports. This report needs to be updated to a more user friendly format by including a prior year comparison. Mr. Meyer noted that there is a disparity between water and sewer CIP rates. The cost of sewer R&R is much higher than water, but sewer receives a smaller amount of the CIP revenue. This may need to be adjusted.

There was a discussion regarding who updates the estimated costs.

Director Thomas asked about the status of the Redwood Tank project. Mr. Wycoff explained the engineering progress.

Director Secada would like to see a percentage of completion on the CIP report – how many projects are completed vs projects that see progress but don't get completed. Director Secada is concerned that the District will not be able to complete projects.

3b. Budget Update* Discussion Only

Mr. Meyer met with Mr. Wycoff and has the utilities submission packet nearing completion. Mr. Meyer is working to prepare a 5 year budget vs the current 1 year only budget. He will be looking at items such as cell phone contracts to see if there are savings opportunities.

Director Secada asked that the District follow up on the cost of Third Party Payment Processing. Why is the district paying the fees, and is there an alternative?

The budget will come to the Finance committee first in May, but may need a special meeting.

Director Thomas is concerned that the Shop/Warehouse building is not complete. Mr. Wycoff explained that it is on schedule. The District has ordered electrical components and is waiting for those to arrive.

3c. Information Technology (IT) Department Analysis – Discussion Only

Mr. Minkler and Ms. Lollar presented the Information Technology Technician position proposal. Director Secada would like to see the "full picture" of all of the IT costs including hardware and personnel. She has concerns that if the position is approved, it will lead to further hardware costs.

There was a discussion regarding the need for hardware to be included in each year's budget in order to ensure that the costs are spread.

Director Thomas would like to see additional options, including local consultants.

Director Secada and Thomas asked that the proposal be updated with more detailed information. Mr. Meyer said that the staff report should include a list of what can't be completed in the current number of hours, and what is the risk of not completing the tasks.

4. External Affairs Manager Comments:

There will be a ribbon cutting for Sheep Ranch on May 13.

5. General Manager Comments:

Mr. Minkler noted that Attorney Dave Cameron will be leaving Downey Brand, but the District will still use Mr. Cameron for outreach.

6. Director Comments:
There were no Director Comments.

7. Future Agenda Items:

- Update on the number of connections
- Tyler Implementation status
- Budget (May)

8. Next Committee Meeting:
Tuesday, May 17, 2022 at 1:00 pm (subject to change)

9. Adjournment:
Meeting adjourned at 3:30 p.m.

Respectfully Submitted,

Catherine Eastburn, Accountant II

Approved:

Michael Minkler/General Manager

April 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 Items)				Enter Period	10	Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	83%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
W01-Sales & Charges	14,155,360	14,518,574	15,188,906	15,191,009	14,008,395	(1,182,614)	108.44%
W02-Water/Sewer Fees	14,315	20,221	42,213	34,786	30,000	(4,786)	115.95%
W03-Misc. Operating Revenue	241,606	235,373	272,463	186,739	113,000	(73,739)	165.26%
X01-Property Tax/Assmt Rev	2,183,893	3,739,031	2,104,864	2,122,621	2,852,819	730,198	74.40%
X02-Grant Revenue	1,911,600	197,235	261,227	1,027,379	-	(1,027,379)	0.00%
X03-Interest Income	498,713	532,087	154,108	107,967	13,500	(94,467)	799.75%
X04-Expansion/Assemt Fees	763,135	1,131,549	1,875,652	528,291	-	(528,291)	0.00%
X05-Power Sales	616,204	623,277	568,417	556,333	710,655	154,322	78.28%
X06-Other Revenue	832,954	656,982	671,994	1,014,265	987,476	(26,789)	102.71%
x30-Transfers In	1,696,566	5,825,640	4,199,213	206,911	1,973,125	1,766,214	10.49%
Grand Total	22,914,346	27,479,969	25,339,058	20,976,300	20,688,970	(287,330)	101.39%

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:

Period	(Multiple Items) <input type="text"/>				Enter Period	10	
Revenue YTD Totals	Fiscal Year <input type="text"/>				Current	Remaining	Benchmark
Account Type	2019	2020	2021	2022	Budget	Balance	83% Of Budget
W01-Sales & Charges	10,420,042	10,789,973	11,356,575	11,353,208	14,008,395	2,655,187	81.05%
W02-Water/Sewer Fees	13,315	20,221	42,213	34,786	30,000	(4,786)	115.95%
W03-Misc. Operating Revenue	165,106	164,967	266,211	186,739	113,000	(73,739)	165.26%
X01-Property Tax/Assmt Rev	1,479,269	2,641,693	1,659,617	1,687,594	2,852,819	1,165,225	59.16%
X02-Grant Revenue			-	180,999	-	(180,999)	0.00%
X03-Interest Income	158,054	182,810	38,202	37,970	13,500	(24,470)	281.26%
X05-Power Sales	616,204	623,277	568,417	556,333	710,655	154,322	78.28%
X06-Other Revenue	243,435	368,494	(1,808,699)	1,014,146	987,476	(26,670)	102.70%
x30-Transfers In	1,696,566	5,624,842	1,704,607	206,911	1,973,125	1,766,214	10.49%
Grand Total	14,791,992	20,416,277	13,827,143	15,258,686	20,688,970	5,430,284	73.75%

Analysis of District Revenues identifies the following accounts to note:

- Water/Sewer Fees
- Miscellaneous Operating Revenue
- Property Tax/Assessment Revenue
- Grant Revenue
- Interest Income
- Other Revenue
- Transfers In

Water/Sewer Fees

Revenue YTD Totals	Fiscal Year <input type="text"/>				Current	Remaining	83%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
W02-Water/Sewer Fees	13,315	20,221	42,213	34,786	30,000	(4,786)	115.95%
44300-Install Water Meter	13,315	18,221	41,013	30,798	30,000	(798)	102.66%
48100-Concept Approval Fees		2,000	1,200	3,988	-	(3,988)	0.00%

44300: Revenue generated from the installation of new water meters and is dependent on customer activity. This number is skewed due to the zero budget in Concept Approval Fees, which is customer driven.

Miscellaneous Operating Revenue:

Revenue YTD Totals Account Type	Fiscal Year				Current Budget	Remaining Balance	83% Of Budget
	2019	2020	2021	2022			
W03-Misc. Operating Revenue	165,106	164,967	266,211	186,739	113,000	(73,739)	165.26%
42000-Inspection Fees	2,507	4,950	9,117	710	8,000	7,290	8.88%
44200-Backflow Certification Testing	2,700	3,050	2,465	427	4,000	3,573	10.68%
44500-Repair Labor/Materials	24,841	41,407	48,447	39,746	44,000	4,254	90.33%
44510-Misc Operating Revenue	320				-	-	0.00%
44510-Reimbursable Expense	16,397	33,122	46,107	82,208	33,000	(49,208)	249.11%
44900-Other Water/Sewer Charges	(195)	(225)	(145)	(435)	-	435	0.00%
48130-Rental Revenue	67,744				76,957	76,957	0.00%
48190-Miscellaneous Operating Rev	50,792	82,663	160,220	37,633	24,000	(13,633)	156.80%
54610-Miscellaneous Income				26,450	-	(26,450)	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 above 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 in the amount of \$21,969. The rebate check for \$36,885 received at the April 27 Board meeting will be reflected in May's report (deposited in May).

Property Tax/Assessment Rev:

Revenue YTD Totals Account Type	Fiscal Year				Current Budget	Remaining Balance	83% Of Budget
	2019	2020	2021	2022			
X01-Property Tax/Assmt Rev	1,479,269	2,641,693	1,659,617	1,687,594	2,852,819	1,165,225	59.16%
52100-Property Taxes	1,474,392	2,625,608	1,654,909	1,672,752	2,852,819	1,180,067	58.64%
53100-HOPTR	4,877	16,084	4,708	14,842	-	(14,842)	0.00%

52100: The first Tax Apportionment was received in January in the amount of \$2,199,100. The first apportionment is 55% of the yearly assessment, thus the revenue is (actually) higher than expected.

Grant Revenue:

Revenue YTD Totals Account Type	Fiscal Year				Current Budget	Remaining Balance	83% Of Budget
	2019	2020	2021	2022			
X02-Grant Revenue				180,999	-	(180,999)	0.00%
54510-Grant Revenue/Federal Agencies				180,999	-	(180,999)	0.00%
54520-Grant Revenue/State Agencies					-	-	0.00%

54510: The District has received a COVID-19 grant to reimburse expenses from 2019-2020 and 2020-2021 and the COVID-19 Water Arrearage Grant for that was not budgeted. Of the \$130,895 in arrearage funding received, the District was able to apply \$89,771 to customer accounts.

Interest Income:

Revenue YTD Totals Account Type	Fiscal Year				Current Budget	Remaining Balance	83% Of Budget
	2019	2020	2021	2022			
X03-Interest Income	158,054	182,810	38,202	37,970	13,500	(24,470)	281.26%
51100-Interest Income/CCWD Invest	158,054	182,810	38,202	37,970	13,500	(24,470)	281.26%
51700-Net Mark to Market Value				(0)	-	0	0.00%

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

Other Revenue

Revenue YTD Totals Account Type	Fiscal Year				Current Budget	Remaining Balance	83% Of Budget
	2019	2020	2021	2022			
X06-Other Revenue	243,435	368,494	(1,808,699)	1,014,146	987,476	(26,670)	102.70%
48130-Rental Revenue		64,121	62,968	62,663	76,957	14,294	81.43%
52420-Standby Fees	71,430	124,540	72,177	71,924	131,000	59,077	54.90%
54600-Other Non-Op Revenue			5,075		-	-	0.00%
54600-Other Non-Operating Revenue	156,312	179,833	(1,948,918)	879,560	779,519	(100,041)	112.83%
54605-Misc Developer Reimbursements	15,693				-	-	0.00%

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. The PARS Trust reimbursement claim was deposited to this account. The expenditures for the Retirement Savings Accounts have also been booked.

Transfers In

Revenue YTD Totals Account Type	Fiscal Year				Current Budget	Remaining Balance	83% Of Budget
	2019	2020	2021	2022			
x30-Transfers In	1,696,566	5,624,842	1,704,607	206,911	1,973,125	1,766,214	10.49%
59100-Transfer In From Funds		5,624,842	1,704,607	206,911	1,973,125	1,766,214	10.49%
59100-Transfers In	415,007				-	-	0.00%
59100-Transfers In From Funds	1,281,559				-	-	0.00%

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

District Operating Expenses

Overall Expenses at the end of March are below the 83% 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) ▾				Enter Period	10	Benchmark
Expense YTD Totals	Fiscal Year ▾				Current	Remaining	83%
Account Type ▾	2019	2020	2021	2022	Budget	Balance	Of Budget
⊕ Y06-Vehicle/Equipment	378,078	514,772	387,936	428,768	376,720	(52,048)	113.82%
⊕ Y07-Office Expenses	17,490	20,028	144,028	160,949	156,396	(4,553)	102.91%
⊕ Y08-Travel/Training	34,265	26,397	31,941	35,966	97,458	61,492	36.90%
⊕ Y10-Purchased Water	2,349	1,489	789	8,837	506,628	497,791	1.74%
⊕ Y11-Retired Employee			497,539	596,865	608,295	11,430	98.12%
⊕ Y12-Bad Debts	39,109	28,904	50,614	17,585	52,000	34,415	33.82%
⊕ Y13-Misc Op Expenses	400,045	533,390	1,185,208	1,229,637	1,499,222	269,585	82.02%
⊕ Y15-Director Costs	89,221	88,135	93,051	104,030	170,327	66,297	61.08%
⊕ Y16-Legal			173,381	194,287	330,000	135,713	58.87%
⊕ Z02-Debt Repayment	1,938,324	2,135,058	2,245,379	908,112	2,103,112	1,195,000	43.18%
⊕ Z03-Capital Equipment	249,566	317,843	567,534	585,374	934,368	348,994	62.65%
⊕ Z04-Misc Non Operating			15,862	15,630	37,720	22,090	41.44%
⊕ Z30-Transfers Out		19,100,335	48,810	2,487	-	(2,487)	0.00%
Grand Total	12,995,243	32,514,107	16,054,405	15,711,156	22,449,263	6,738,107	69.99%

The Account Types to note are:

- Vehicle/Equipment
- Office Expenses
- Retired Employee

Vehicle/Equipment

Expense YTD Totals	Fiscal Year ▾				Current	Remaining	83%
Account Type ▾	2019	2020	2021	2022	Budget	Balance	Of Budget
⊖ Y06-Vehicle/Equipment	378,078	514,772	387,936	428,768	376,720	(52,048)	113.82%
60610-Operating Exp Gas and Oil	170,766	239,304	221,047	280,648	231,000	(49,648)	121.49%
60620-Repair Exp/Parts and Repairs	128,214	107,768	110,181	108,485	95,000	(13,485)	114.19%
60625-Fuel/Repair - Generators	25,636	73,859	26,523	26,428	20,000	(6,428)	132.14%
60650-Rental Exp Vehicles and Equip	53,462	15,881			-	-	0.00%
60660-Vehicle Lease & Maintenance		77,961	8,114	12,247	9,520	(2,727)	128.65%
60650-Rental Exp Vehicles and Equip			22,070	960	21,200	20,240	4.53%

60610: The cost of fuel has increased. We will continue to monitor.

60625: Several generators have required repairs or batteries during this fiscal year.

60660: All District vehicles are now leased.

Office Expenses

Expense YTD Totals	Fiscal Year				Current	Remaining	83%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
Y07-Office Expenses	17,490	20,028	144,028	160,949	156,396	(4,553)	102.91%
60700-Forms and Supplies		2,439	657	218	3,350	3,132	6.51%
60710-Permits and Licenses	10,745	8,843	9,079	17,425	10,800	(6,625)	161.34%
60720-Postage			10,038	8,463	15,950	7,487	53.06%
60730-Publications/Subscriptions			253	2,195	1,250	(945)	175.62%
60732-Memberships and Dues	6,745	8,746	123,957	132,589	124,046	(8,543)	106.89%
60760-Recording/Title Reports			45	59	-	(59)	0.00%

60710: Permits and Licenses are renewed throughout the year, but the majority of them are earlier in the year.

60730: Publications/Subscriptions additional publications and subscriptions were ordered.

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

Expense YTD Totals	Fiscal Year				Current	Remaining	83%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
Y11-Retired Employee			497,539	596,865	608,295	11,430	98.12%
61200-Retired Employee Costs			497,539	596,865	608,295	11,430	98.12%
61200-Retired Employee Cost				(0)	-	0	0.00%

61200: With the recension 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				Current	Remaining	83%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
Y02-Utility Service			15,528	24,933	39,831	14,898	62.60%
Y03-Materials/Supplies			33,973	23,776	45,945	22,169	51.75%
Y04-Outside Services			48,795	62,864	53,100	(9,764)	118.39%
Y11-Retired Employee			497,539	596,865	608,295	11,430	98.12%
Y13-Misc Op Expenses			228,998	280,267	255,163	(25,104)	109.84%
Z02-Debt Repayment	1,938,324	2,135,058	2,245,379	908,112	2,103,112	1,195,000	43.18%
Z03-Capital Equipment				2,303	25,000	22,697	9.21%
Z04-Misc Non Operating			12,982	13,353	30,220	16,867	44.19%
Grand Total	1,938,324	2,135,058	3,083,195	1,912,473	3,160,666	1,248,193	60.51%

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

- Outside Services
- Retired Employee
- Miscellaneous Operating Expenses

Outside Services

Expense YTD Totals	Fiscal Year				Current	Remaining	83%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
Y04-Outside Services			48,795	62,864	53,100	(9,764)	118.39%
60400-Outside Services			15,403	26,400	12,200	(14,200)	216.39%
60402-Spraying - Weeds & Insects			2,129	650	-	(650)	0.00%
60410-Service Maintenance Contracts			4,582	3,323	7,680	4,357	43.27%
60426-Building Repairs			2,000	1,641	5,000	3,359	32.82%
60430-Claims/Damages			9,202	11,500	5,000	(6,500)	229.99%
60440-Janitorial Services			15,480	19,350	23,220	3,870	83.33%

60400/60440: 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 \$10,951, was paid for the customer’s losses related to the fraudulent bank wire.

Retired Employee

							Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	83%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
Y11-Retired Employee			497,539	596,865	608,295	11,430	98.12%
61200-Retired Employee Costs			497,539	596,865	608,295	11,430	98.12%

Retired employee costs are higher than budgeted.

Miscellaneous Operating Expenses

Expense YTD Totals	Fiscal Year				Current	Remaining	83%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
Y13-Misc Op Expenses			228,998	280,267	255,163	(25,104)	109.84%
61410-Insurance			228,998	280,267	255,163	(25,104)	109.84%

61410: Insurance costs are higher than expected. The budget was developed prior to receiving the insurance rates. However, the District received a rebate for 2020-2021 \$21,969 in October.

Dept. 54 - Utility Services

								Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	83%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	5,313,417	5,264,595	5,467,316	5,840,722	7,336,410	1,495,688	79.61%	
Y02-Utility Service	817,910	781,451	844,479	886,561	1,146,805	260,244	77.31%	
Y03-Materials/Supplies	920,718	904,222	962,933	954,071	1,146,327	192,256	83.23%	
Y04-Outside Services	384,749	513,966	532,434	509,816	791,702	281,886	64.39%	
Y05-Professional Services	11,434	30,238	54,249	5,379	100,710	95,331	5.34%	
Y06-Vehicle/Equipment	378,078	514,772	387,936	428,768	376,720	(52,048)	113.82%	
Y07-Office Expenses	17,490	17,589	22,147	36,518	24,300	(12,218)	150.28%	
Y08-Travel/Training	33,953	26,397	20,752	18,667	35,183	16,516	53.06%	
Y10-Purchased Water	2,349	1,489	789	5,837	11,000	5,163	53.06%	
Y13-Misc Op Expenses	384,557	428,198	208,657	237,877	218,770	(19,107)	108.73%	
Z03-Capital Equipment	249,566	317,843	567,534	583,071	909,368	326,297	64.12%	
Z04-Misc Non Operating			-	481	-	(481)	0.00%	
Grand Total	8,514,220	8,800,760	9,069,226	9,507,767	12,097,295	2,589,528	78.59%	

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

- Vehicle/Equipment
- Office Expenses
- Miscellaneous Operating Expenses

Vehicle/Equipment

								Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	83%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y06-Vehicle/Equipment	378,078	514,772	387,936	428,768	376,720	(52,048)	113.82%	
60610-Operating Exp Gas and Oil	170,766	239,304	221,047	280,648	231,000	(49,648)	121.49%	
60620-Repair Exp/Parts and Repairs	128,214	107,768	110,181	108,485	95,000	(13,485)	114.19%	
60625-Fuel/Repair - Generators	25,636	73,859	26,523	26,428	20,000	(6,428)	132.14%	
60650-Rental Exp Vehicles and Equip	53,462	15,881			-	-	0.00%	
60660-Vehide Lease & Maintenance		77,961	8,114	12,247	9,520	(2,727)	128.65%	
60650-Rental Exp Vehides and Equip			22,070	960	21,200	20,240	4.53%	

60610 The cost of fuel has increased and will continue to increase. We will continue to monitor.

60625 Several generators have required repairs or batteries during this fiscal year.

60660: All District vehicles are now leased.

Office Expenses

							Benchmark	
Expense YTD Totals	Fiscal Year <input type="text" value="2022"/>				Current	Remaining	83%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y07-Office Expenses	17,490	17,589	22,147	36,518	24,300	(12,218)	150.28%	
60710-Permits and Licenses	10,745	8,843	8,329	17,207	10,800	(6,407)	159.32%	
60730-Publications/Subscriptions			1	1,554	500	(1,054)	310.84%	
60732-Memberships and Dues	6,745	8,746	13,818	17,757	13,000	(4,757)	136.59%	

60710: Permits and Licenses are renewed throughout the year, the majority of these are earlier in the year. This will be addressed in next year's budget.

60730: An unbudgeted subscription was paid in this account (Amazon Business Services).

60732: Memberships and dues are running slightly higher than budgeted, the majority of these are paid earlier in the year.

Miscellaneous Operating Expenses

							Benchmark	
Expense YTD Totals	Fiscal Year <input type="text" value="2022"/>				Current	Remaining	83%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y13-Misc Op Expenses	384,557	428,198	208,657	237,877	218,770	(19,107)	108.73%	
61420-State Water and Sewer Fees	384,557	428,198	208,657	237,877	218,770	(19,107)	108.73%	

61420 Annual permit fees were paid during January. This will be addressed in next year's budget.

Dept 56 – General Management

								Benchmark
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	83%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	531,146	536,578	543,586	587,002	702,512	115,511	83.56%	
⊕ Y03-Materials/Supplies			2,107	2,397	6,800	4,403	35.25%	
⊕ Y04-Outside Services			15,010	17,547	15,050	(2,497)	116.59%	
⊕ Y05-Professional Services			122,375	60,857	84,300	23,443	72.19%	
⊕ Y07-Office Expenses			44,906	45,958	47,695	1,737	96.36%	
⊕ Y08-Travel/Training			1,934	5,203	23,450	18,247	22.19%	
⊕ Y11-Retired Employee				(0)	-	0	0.00%	
⊕ Y13-Misc Op Expenses			-	4,822	2,000	(2,822)	241.09%	
⊕ Y16-Legal			99,101	91,647	145,000	53,353	63.21%	
Grand Total	531,146	536,578	829,019	815,433	1,026,807	211,374	79.41%	

Analysis shows Department 56’s overall expenses are on target to benchmark. The accounts to note are:

- Outside Services
- Office Expenses
- Miscellaneous Operating Expenses

Outside Services

Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	83%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y04-Outside Services			15,010	17,547	15,050	(2,497)	116.59%	
60420-Drug and Alcohol Testing			2,483	2,160	2,200	40	98.18%	
60429-Recruiting			12,527	15,387	12,850	(2,537)	119.75%	

60420: Drug and alcohol testing is running high due to the number of new employees.

Office Expenses

Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	83%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y07-Office Expenses			44,906	45,958	47,695	1,737	96.36%	
60730-Publications/Subscriptions			252	641	150	(491)	427.35%	
60732-Memberships and Dues			44,654	45,317	46,745	1,428	96.95%	

60730: An unbudgeted subscription was paid in this account (Amazon Business Services).

60732: Memberships and dues are running slightly higher than budgeted, the majority of these are paid earlier in the year.

Miscellaneous Operating Expenses

								Benchmark
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	83%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y13-Misc Op Expenses			-	4,822	2,000	(2,822)	241.09%	
61409-Unemployment Claims			-	4,822	2,000	(2,822)	241.09%	

Unemployment claims are paid as they occur.

Dept 57 – Board of Directors

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	83%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y15-Director Costs	89,221	88,135	93,051	104,030	170,327	66,297	61.08%	
Grand Total	89,221	88,135	93,051	104,030	170,327	66,297	61.08%	

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

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	83%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y15-Director Costs	89,221	88,135	93,051	104,030	170,327	66,297	61.08%	
60000-Salaries/Wages	24,360	21,849	23,160	21,600	43,200	21,600	50.00%	
60100-Benefits	64,861	66,286	65,912	69,850	101,577	31,727	68.77%	
60102-Medical Reimbursements			1,361	400	1,800	1,400	22.22%	
60310-Materials and Supplies			69	158	3,750	3,592	4.20%	
60810-Training Conf and Travel			1,412	8,360	17,500	9,140	47.77%	
60820-Other Travel Costs			1,138	3,663	2,500	(1,163)	146.51%	
Grand Total	89,221	88,135	93,051	104,030	170,327	66,297	61.08%	

- 60820: Travel costs are high for the year, but all other costs are in line. We will continue to monitor. This will be addressed in next year's budget.

Dept 58 – Engineering

								Benchmark
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	83%	
Account Type <input type="button" value="▼"/>	2019	2020	2021	2022	Budget	Balance	Of Budget	
<input checked="" type="checkbox"/> Y01-Sal/Wage/Benefits	580,123	618,038	457,913	661,536	1,335,479	673,943	49.54%	
<input checked="" type="checkbox"/> Y03-Materials/Supplies	155	74	21	6,163	7,800	1,637	79.01%	
<input checked="" type="checkbox"/> Y04-Outside Services	50		16,351	18,338	13,000	(5,338)	141.06%	
<input checked="" type="checkbox"/> Y05-Professional Services			52,591	5,343	210,000	204,658	2.54%	
<input checked="" type="checkbox"/> Y07-Office Expenses			1,279	277	1,800	1,523	15.38%	
<input checked="" type="checkbox"/> Y08-Travel/Training	312		4,780	9,891	28,275	18,384	34.98%	
Grand Total	580,640	618,112	532,935	701,546	1,596,354	894,808	43.95%	

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

- Outside Services

Outside Services

								Benchmark
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	83%	
Account Type <input type="button" value="▼"/>	2019	2020	2021	2022	Budget	Balance	Of Budget	
<input checked="" type="checkbox"/> Y04-Outside Services	50		16,351	18,338	13,000	(5,338)	141.06%	
60400-Outside Services				11,874	-	(11,874)	0.00%	
60410-Service Maintenance Contracts			16,351	6,464	13,000	6,536	49.72%	
60480-Rental (Non Vehicle and Equip)	50				-	-	0.00%	

60400: This expense will be reimbursed by a developer.

Dept 59 – Administrative Services

							Benchmark
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	83%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
⊕ Y01-Sal/Wage/Benefits	1,005,366	962,842	964,869	1,113,392	1,493,747	380,355	74.54%
⊕ Y03-Materials/Supplies			21,035	56,674	50,458	(6,216)	112.32%
⊕ Y04-Outside Services			68,149	79,604	202,851	123,247	39.24%
⊕ Y05-Professional Services		2,812	162,862	287,649	305,371	17,722	94.20%
⊕ Y07-Office Expenses		2,439	11,690	8,681	19,395	10,714	44.76%
⊕ Y08-Travel/Training			3,750	1,435	5,800	4,365	24.74%
⊕ Y12-Bad Debts	39,109	28,904	50,614	17,585	52,000	34,415	33.82%
⊕ Y13-Misc Op Expenses	15,488	105,192	118,553	157,702	147,989	(9,713)	106.56%
⊕ Z04-Misc Non Operating			2,881	1,796	7,500	5,704	23.95%
⊕ Z30-Transfers Out		19,100,335	48,810	2,487	-	(2,487)	0.00%
Grand Total	1,059,963	20,202,525	1,453,212	1,727,005	2,285,111	558,106	75.58%

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

- Materials/Supplies
- Professional Services
- Miscellaneous Operating Expenses

Materials/Supplies

							Benchmark
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	83%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
⊖ Y03-Materials/Supplies			21,035	56,674	50,458	(6,216)	112.32%
60310-Materials and Supplies			133	3,002	4,250	1,248	70.63%
60353-Computers/peripherals			1,190	17,546	13,104	(4,442)	133.90%
60390-Admin. Technologies/Comm.			19,712	36,127	33,104	(3,023)	109.13%

60353 & 60390: New equipment, software and phone system purchases required a budget adjustment of \$13,104, which was approved at mid-year (January 26).

Professional Services

							Benchmark
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	83%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
⊖ Y05-Professional Services		2,812	162,862	287,649	305,371	17,722	94.20%
60510-Accounting/Auditing			34,320	39,911	41,600	1,689	95.94%
60590-Professional Services		2,812	128,542	247,738	263,771	16,033	93.92%

60510 Accounting/Auditing is high due to the additional fee charged by the auditors for Fiscal Year 2021.

60590 Professional Services is high due, in part, to the unfilled position of Director of Administrative Services. This is offset by salary savings.

Miscellaneous Operating Expenses

							Benchmark	
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	83%	
Account Type <input type="button" value="▼"/>	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y13- Misc Op Expenses	15,488	105,192	118,553	157,702	147,989	(9,713)	106.56%	
61315-Rate Assistance Program	15,488	41,696	43,658	46,538	60,000	13,462	77.56%	
61455-Water Conservation			2,175	2,576	4,000	1,424	64.39%	
61485-Third Party Payment Processing		63,496	72,720	108,589	83,989	(24,600)	129.29%	

61485: Third Party Payment Processing is higher than budgeted. We will continue to monitor.

Dept 60 – Water Resources

							Benchmark	
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	83%	
Account Type <input type="button" value="▼"/>	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	281,728	132,938	159,711	155,168	185,414	30,246	83.69%	
⊕ Y03-Materials/Supplies			306	314	500	186	62.76%	
⊕ Y05-Professional Services			65,739	62,525	302,905	240,380	20.64%	
⊕ Y07-Office Expenses			64,006	69,515	63,206	(6,309)	109.98%	
⊕ Y08-Travel/Training			725	770	4,750	3,980	16.21%	
⊕ Y10-Purchased Water				3,000	495,628	492,628	0.61%	
⊕ Y13-Misc Op Expenses			629,000	548,970	875,300	326,330	62.72%	
⊕ Y16-Legal			74,279	102,640	185,000	82,360	55.48%	
Grand Total	281,728	132,938	993,767	942,902	2,112,703	1,169,801	44.63%	

A mid-year budget increase of \$20,000 was approved for Legal Services on January 26. Although Water Resources in total is under budget there is one account to note:

- Office Expenses

Office Expenses

							Benchmark	
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	83%	
Account Type <input type="button" value="▼"/>	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y07-Office Expenses			64,006	69,515	63,206	(6,309)	109.98%	
60732-Memberships and Dues			64,006	69,515	63,206	(6,309)	109.98%	

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 04/30/2022

	CURRENT YEAR		PRIOR YEAR		JULY 2013 - JUNE 2021	
	Water Fund 125	Sewer Fund 135	Water Fund 125	Sewer Fund 135	Water Fund 125	Sewer Fund 135
Revenue:						
Capital R&R Rates	2,824,362	1,013,439	3,365,563	1,206,870	23,948,037	8,688,505
Interest Income	12,874	8,181	14,848	17,438	599,216	204,785
Grant Revenues	442,608	429,113	791,850	43,762	4,203,602	187,817
Other/Misc Revenue	-	-	8,880	-	1,841,425	-
Loan Proceeds	2,509,276	-	-	-	6,622,000	2,300,001
	5,789,119	1,450,733	4,181,141	1,268,070	37,214,280	11,381,108
Expenditures:						
Project Costs	4,918,413	930,538	5,343,229	1,024,608	27,105,418	3,994,719
Loan Payments	235,769	-	1,180,168	396,930	4,847,565	2,581,714
	5,154,182	930,538	6,523,397	1,421,538	31,952,983	6,576,433
Operating Loss/(Gain)	(634,937)	(520,195)	2,342,256	153,468	(5,261,297)	(4,804,675)

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Water Projects
Year-to-Date through 04/30/2022

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	1,577	78,423
11083C	Clearwell & Tank B / Repair & Paint	1,159,804	500,000	11,196	7,011	492,989
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	10,293	(10,293)
11095	EP Redwood Tanks Replacement	3,307,527	1,500,000	877,762	550,740	949,260
11096	WP AMR/AMI Meter Program	4,742,570	5,000,000	1,193,172	2,725,922	2,274,078
11099	Meadowmont P/S Improvement	204,121	100,000	84,169	71,938	28,062
11100	Wallace SCADA System Improvements	64,763	-	-	-	-
11101	District Corp Yard	1,121,391	900,000	292,665	454,138	445,862
11103	Hunter's Raw Water Pumps Renovation	2,071,548	210,000	10,136	42,364	167,636
11104	Lake Tulloch Submerged Water Line Cross	6,250,000	-	-	-	-
11106	West Point Backup Water Filter	2,194,922	1,200,000	37,728	499,149	700,851
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	1,921	(1,921)
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	249,728	200,272
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	-	43,013	156,987

11127	Sheep Ranch Clearwell Rehab/ Repair and Paint	350,000	-	1,760	222,714	(222,714)
various	Misc Road Repairs / CalOES	16,499	60,000	-	29,911	30,089
	West Point Regulator Reapir/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	4,918,413	5,552,505

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Wastewater Projects
Year-to-Date through 04/30/2022

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	8,711	241,289
15080	CC L/S #15 & 18 Renovations	3,230,407	250,000	305,980	10,180	239,820
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	307,608	192,392
15094	CC Secondary/Tertiary/UV Improvements	14,970,625	150,000	29,567	20,243	129,757
15095	Arnold Secondary Clarifier	3,417,172	550,000	98,992	211,967	338,034
15097	LC Biolac, Clarifier & UV Improvements	3,999,046	250,000	1,146	-	250,000
15099	Vallecito/Douglas Flat Headworks Screen	250,000			845	(845)
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	-	1,520	298,480
15107	Sludge Tank & Belt Press Improvements				758	(758)
15108	Regional Biosolids/Sludge Handling	1,500,000	-	-	-	-
15109	Collection System Rehab and I&I Mitigation	150,000	50,000	-	27,275	22,725
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		87,363	112,637
15113	LaContenta Sand Filter Rehab	-	50,000	-	50,000	-
	CCWWTP Tertiary Filter	1,400,000	-	-	-	-
15098	Indian Rock East Sand Filter Reh	-	-	-	16,403	(16,403)
	CC Lift Station Rehab - General	5,000,000	-	-	-	-
TOTALS		47,886,688	2,855,000	1,036,541	930,538	1,924,462

**Calaveras County Water District
Claim Summary #602
March 2022 vs April 2022**

	March 2022	April 2022
CCWD Operating Expenditures	927,148.35	833,695.99
Expenditures to be reimbursed/Fiduciary Payments	14,428.76	3,470.82
Capital Improvement Program Projects	2,981,828.29	266,665.71
Capital Outlay	-	52,624.40
Sub-Total Vendor Payments	3,923,405.40	1,156,456.92
Payroll Disbursed	503,123.84	622,111.96
Other EFT Payments	6,603.38	2,350.72
Total Disbursements	4,433,132.62	1,780,919.60

Vendor	Description	Date	Ref	Amount
A T & T	Leased Lines 04/22	04/21/2022	139838	204.96
A T & T	Acct#9391064579 SA Shop	04/29/2022	139874	124.51
A T & T	Long Distance - Arnold L/S	04/29/2022	139873	41.92
A T & T	Acct#9391064579 SA Shop	04/29/2022	139874	70.03
A T & T CALNET 3	Acct#939067346 Phone Camp Connell Radio Tower 03/22	04/14/2022	139771	130.66
A T & T CALNET 3	Acct#939067346 Phone Camp Connell Radio Tower 03/22	04/14/2022	139771	73.49
A T & T CALNET3	Acct#9391029195 OP HQ Back Up	04/21/2022	139842	301.63
A T & T CALNET3	Acct#9391032215 T1 Line	04/21/2022	139843	121.97
A T & T CALNET3	Acct#9391069409 SA Shop	04/21/2022	139839	55.75
A T & T CALNET3	Acct#9391029200 Dorington P/S	04/21/2022	139840	22.43
A T & T CALNET3	Acct#9391029201 District Wide	04/21/2022	139841	1,648.05
A T & T CALNET3	Acct#9391029195 OP HQ Back Up	04/21/2022	139842	111.55
A T & T CALNET3	Acct#9391032215 T1 Line	04/21/2022	139843	45.11
A T & T CALNET3	Acct#9391069409 SA Shop	04/21/2022	139839	31.36
A T & T CALNET3	Acct#9391029201 District Wide	04/21/2022	139841	927.02
A T & T CALNET3	Acct#9391029194 OP HQ Long Distance	04/29/2022	139876	274.58
A T & T CALNET3	Acct#9391032214 JLTC	04/29/2022	139875	71.62
A T & T CALNET3	Acct#9391029198 Hunters	04/29/2022	139877	22.72
A T & T CALNET3	Acct#9391029197 CC WHSE	04/29/2022	139879	0.86
A T & T CALNET3	Acct#9391029199 JLTC	04/29/2022	139880	14.35
A T & T CALNET3	Acct#9391029194 OP HQ Long Distance	04/29/2022	139876	101.55
A T & T CALNET3	Acct#9391032214 JLTC	04/29/2022	139875	40.28
A T & T CALNET3	Acct#9391032216 Azalea L/S	04/29/2022	139878	20.75
A T & T CALNET3	Acct#9391029199 JLTC	04/29/2022	139880	8.07
A-1 SHARPENING & SMALL ENGINE REPAIR, LLC	Saw Repair - Construction Crew	04/14/2022	139772	296.45
A-1 SHARPENING & SMALL ENGINE REPAIR, LLC	Tires - V 131	04/14/2022	139772	1,381.76
A-1 SHARPENING & SMALL ENGINE REPAIR, LLC	Saw Repair - Construction Crew	04/14/2022	139772	231.90
ACWA/JPIA	EAP 05/22	04/14/2022	139773	114.94
ACWA/JPIA	Dental 05/22	04/14/2022	139773	4,611.59
ACWA/JPIA	Vision 05/22	04/14/2022	139773	907.77
ACWA/JPIA	Retiree Dental 05/22	04/14/2022	139773	2,052.85
ACWA/JPIA	Retiree Vision 05/22	04/14/2022	139773	636.79
ACWA/JPIA	Dental 05/22	04/14/2022	139773	1,705.65
ACWA/JPIA	EAP 05/22	04/14/2022	139773	27.86
ACWA/JPIA	Vision 05/22	04/14/2022	139773	335.75
ACWA/JPIA	Workers Comp 01/01/22 - 03/31/2022	04/29/2022	139881	21,113.06
ACWA/JPIA	Workers Comp 01/01/22 - 03/31/2022	04/29/2022	139881	10,876.43
AMERICAN AVK COMPANY	Hydrants - Utility Crew (Tax Only - Original Inv Already Paid)	04/21/2022	139844	1,168.66

Vendor	Description	Date	Ref	Amount
AMERICAN AVK COMPANY	Hydrants - Utility Crew (Tax Only - Orignal Inv Already Paid)	04/21/2022	139844	312.49
ARNOLD AUTO SUPPLY	Repair Parts - EP	04/14/2022	139774	173.97
BEARD, ROGER & JENNIFER	UB Refund 2532 Danaher Drive	04/29/2022	139882	1.62
BIG VALLEY FORD LINCOLN MERCURY	Engine Repair - V 592	04/14/2022	139776	3,762.21
BIG VALLEY FORD LINCOLN MERCURY	Engine Repair - V716	04/14/2022	139776	2,512.91
BIG VALLEY FORD LINCOLN MERCURY	Core Credit	04/14/2022	139776	(529.42)
BLACKWATER CONSULTING ENGINEERS INC.	Design/Engineering Services - EP Hunters Raw Water Pumps	04/21/2022	139846	8,215.50
BNN, LLC	CPUD (Water) Warehouse 780 Industrial Way 03/22	04/21/2022	139847	78.81
BNN, LLC	CPUD (Water) Mechanics Shop 780 Industrial Way 03/22	04/21/2022	139847	78.81
BNN, LLC	SASD (Sewer) Warehouse 780 Industrial Way 03/22	04/21/2022	139847	100.44
BNN, LLC	SASD (Sewer) Mechanics Shop 780 Industrial Way 03/22	04/21/2022	139847	124.22
BNN, LLC	Mechanics Building A & B Industrial Way 05/22	04/21/2022	139847	1,920.00
BNN, LLC	CPUD (Water) Mechanics Shop 780 Industrial Way 03/22	04/21/2022	139847	44.33
BNN, LLC	CPUD (Water) Warehouse 780 Industrial Way 03/22	04/21/2022	139847	44.33
BNN, LLC	SASD (Sewer) Mechanics Shop 780 Industrial Way 03/22	04/21/2022	139847	69.86
BNN, LLC	SASD (Sewer) Warehouse 780 Industrial Way 03/22	04/21/2022	139847	56.49
BNN, LLC	Mechanics Building A & B Industrial Way 05/22	04/21/2022	139847	1,080.00
BURKE, DEBORAH	UB Refund 6807 Mitchell Lane	04/14/2022	139777	3,571.12
BYOUS, DAVID	Safety Boot Reimbursement 2022	04/14/2022	139778	128.00
BYOUS, DAVID	Safety Boot Reimbursement 2022	04/14/2022	139778	72.00
CALAVERAS AUTO SUPPLY	Engine Oil - SA Shop	04/14/2022	139779	1,093.52
CALAVERAS AUTO SUPPLY	Glow Plugs, Socket - V 131	04/14/2022	139779	87.52
CALAVERAS AUTO SUPPLY	Glow Plugs Credit - V 131	04/14/2022	139779	(80.05)
CALAVERAS AUTO SUPPLY	Fuel Cleaner - V 747	04/14/2022	139779	12.86
CALAVERAS AUTO SUPPLY	Battery, Antifreeze, Wiper Blades, Armorall, Wiper Fluid - V 121	04/14/2022	139779	190.13
CALAVERAS AUTO SUPPLY	Fan Clutch, Oil, Air Filter - V 134	04/14/2022	139779	369.80
CALAVERAS AUTO SUPPLY	DEF, Fuel Cleaner - V 747	04/14/2022	139779	60.03
CALAVERAS AUTO SUPPLY	Spark Plugs, Wire Kit, Filters - V 142	04/14/2022	139779	118.81
CALAVERAS AUTO SUPPLY	Rear Brakes - V 723	04/14/2022	139779	308.84
CALAVERAS AUTO SUPPLY	Rear Brakes, Rotars, Seals - V 723	04/14/2022	139779	282.89
CALAVERAS AUTO SUPPLY	Gasket, Spark Plugs, Rotors, Filters, Fan Clutch, Brake Pads, Oi	04/14/2022	139779	557.66
CALAVERAS AUTO SUPPLY	Oil Filter - V 538	04/14/2022	139779	30.80
CALAVERAS AUTO SUPPLY	Water Pump, Coolant - V 134	04/14/2022	139779	201.02
CALAVERAS AUTO SUPPLY	Spark Plugs, Wire Kit - V 613	04/14/2022	139779	85.39
CALAVERAS AUTO SUPPLY	Filters, Spark Plugs, Oil - V 528	04/14/2022	139779	200.34
CALAVERAS AUTO SUPPLY	ATF - V 131	04/14/2022	139779	122.14
CALAVERAS AUTO SUPPLY	Thermostat, Glow Plugs, Oil Filter - V 131	04/14/2022	139779	132.12
CALAVERAS AUTO SUPPLY	Filters, Spark Plugs - V 528	04/14/2022	139779	106.78

Vendor	Description	Date	Ref	Amount
CALAVERAS AUTO SUPPLY	DEF, Funnel - SA Shop	04/14/2022	139779	104.04
CALAVERAS AUTO SUPPLY	Filters, Engine Treatments - V 614	04/14/2022	139779	325.30
CALAVERAS AUTO SUPPLY	Elbow Kit - V 614	04/14/2022	139779	23.43
CALAVERAS COUNTY	Preliminary Encroachment Permit for Flume Court for Redwood Tank	04/14/2022	139780	3,000.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Responde/CUPA Mechanic Shop AR0002152	04/14/2022	139781	205.44
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Responde/CUPA Mechanic Shop AR0002152	04/14/2022	139781	115.56
CALAVERAS FIRST COMPANY INC	Recruiting - Collections Worker	04/29/2022	139883	103.68
CALAVERAS LUMBER CO INC	Finance Charge	04/14/2022	139782	19.30
CALAVERAS LUMBER CO INC	Lumber, Fittings, Screws, Bits - Construction Crew	04/14/2022	139782	1,128.23
CALAVERAS LUMBER CO INC	Materials & Supplies - EP WW Plants	04/14/2022	139782	237.71
CALAVERAS LUMBER CO INC	Leak Repair Supplies - AWWTP Spray Fields	04/14/2022	139782	128.31
CALDWELL, STEVE	UB Refund 740 Roan Way	04/29/2022	139884	133.15
CALIFORNIA RURAL WATER ASSOC	CRWA Conference 2022 for Pat B, Kelly G, and Jason K.	04/14/2022	139783	1,725.00
CALIFORNIA RURAL WATER ASSOC	CRWA Conference 2022 for Jared G.	04/14/2022	139783	575.00
CALIFORNIA WELDING SUPPLY CO	Welding Gloves - SA Shop	04/29/2022	139885	28.12
CALPELRA	CALPELRA Online Education - Howarth	04/21/2022	139848	310.25
CALPELRA	CALPELRA Online Education - Howarth	04/21/2022	139848	114.75
CALPERS - RETIREMENT	Retirement 03/31/2022 PR	04/15/2022	EFT	35,006.96
CALPERS - RETIREMENT	Retirement 04/15/2022 Payroll	04/15/2022	EFT	35,555.05
CALPERS - RETIREMENT	Retirement 03/31/2022 PR	04/15/2022	EFT	12,947.78
CALPERS - RETIREMENT	Retirement 04/15/2022 Payroll	04/15/2022	EFT	13,150.50
CALPERS (Def Comp)	Def Comp Loan Repay 03/31/2022 PR	04/15/2022	EFT	1,035.80
CALPERS (Def Comp)	Def Comp Loan Repay 04/15/2022 Payroll	04/15/2022	EFT	1,035.80
CALPERS (Def Comp)	Def Comp 03/31/2022 PR	04/15/2022	EFT	2,737.47
CALPERS (Def Comp)	Def Comp 04/15/2022 Payroll	04/15/2022	EFT	2,909.44
CALPERS (Def Comp)	Def Comp Loan Repay 03/31/2022 PR	04/15/2022	EFT	383.11
CALPERS (Def Comp)	Def Comp Loan Repay 04/15/2022 Payroll	04/15/2022	EFT	383.11
CALPERS (Def Comp)	Def Comp 03/31/2022 PR	04/15/2022	EFT	2,193.84
CALPERS (Def Comp)	Def Comp 04/15/2022 Payroll	04/15/2022	EFT	1,850.35
CALPERS (Health Ins)	Health Insurance Employees 04/2022	04/15/2022	EFT	106,597.43
CALPERS (Health Ins)	Health Insurance Admin Fee 04/2022	04/15/2022	EFT	157.79
CALPERS (Health Ins)	Health Insurance Admin Fee 04/2022	04/15/2022	EFT	20.84
CALPERS (Health Ins)	Health Insurance Admin Fee 04/2022	04/15/2022	EFT	28.44
CALPERS (Health Ins)	Health Insurance Admin Fee 04/2022	04/15/2022	EFT	34.20
CALPERS (Health Ins)	Health Insurance Admin Fee 04/2022	04/15/2022	EFT	6.32
CALPERS (Health Ins)	Health Insurance Employees 04/2022	04/15/2022	EFT	39,426.44
CALPERS (Health Ins)	Health Insurance Admin Fee 04/2022	04/15/2022	EFT	82.63
CALPERS (Health Ins)	Health Insurance Admin Fee 04/2022	04/15/2022	EFT	7.71

Vendor	Description	Date	Ref	Amount
CALPERS (Health Ins)	Health Insurance Admin Fee 04/2022	04/15/2022	EFT	12.14
CALPERS (Health Ins)	Health Insurance Admin Fee 04/2022	04/15/2022	EFT	12.65
CALPERS (Health Ins)	Health Insurance Admin Fee 04/2022	04/15/2022	EFT	2.34
CANEPA, CRAIG	Safety Boot Reimbursement 2022	04/29/2022	139886	128.00
CANEPA, CRAIG	Safety Boot Reimbursement 2022	04/29/2022	139886	72.00
CAPITAL RUBBER & GASKET INC.	Gaskets - Utility Crew	04/14/2022	139785	84.32
CARBON COPY INC	Copies, Copier Toner 04/22	04/14/2022	139786	101.52
CARBON COPY INC	Copies, Copier Toner 04/22	04/14/2022	139786	113.53
CARBON COPY INC	Copies, Copier Toner 04/22	04/14/2022	139786	41.98
CARBON COPY INC	Copies, Copier Toner 04/22	04/14/2022	139786	37.54
CDK SUPPLY	Electrical Parts - OP HQ	04/14/2022	139787	116.98
CDK SUPPLY	Lugs, Cable Ties - Hunters WTP	04/14/2022	139787	64.68
CHECK PROCESSING INC	Lockbox Porcessing 03/22	04/14/2022	139788	651.93
CHECK PROCESSING INC	Lockbox Porcessing 10/21	04/14/2022	139788	476.07
CHECK PROCESSING INC	Lockbox Porcessing 02/22	04/14/2022	139788	626.86
CHECK PROCESSING INC	Lockbox Porcessing 11/21	04/14/2022	139788	623.13
CHECK PROCESSING INC	Lockbox Porcessing 09/21	04/14/2022	139788	661.75
CHECK PROCESSING INC	Lockbox Porcessing 10/21	04/14/2022	139788	176.08
CHECK PROCESSING INC	Lockbox Porcessing 09/21	04/14/2022	139788	244.75
CHECK PROCESSING INC	Lockbox Porcessing 11/21	04/14/2022	139788	230.47
CHECK PROCESSING INC	Lockbox Porcessing 02/22	04/14/2022	139788	231.84
CHECK PROCESSING INC	Lockbox Porcessing 03/22	04/14/2022	139788	241.12
CITY OF ANGELS	Sewer Six Mile Village 03/22	04/14/2022	139789	3,664.14
CLARK PEST CONTROL	Pest Control Hunter Dam #1505308	04/14/2022	139790	100.00
CLARK PEST CONTROL	Pest Control JLWTP #807549	04/14/2022	139790	66.00
CLARK PEST CONTROL	Pest Control La Contenta Warehouse #807402	04/14/2022	139790	68.00
CLARK PEST CONTROL	Pest Control Copper Cove #730179	04/14/2022	139790	61.44
CLARK PEST CONTROL	Pest Control La Contenta #807360	04/14/2022	139790	87.00
CLARK PEST CONTROL	Pest Control Wallace #2120969	04/14/2022	139790	127.00
CLARK PEST CONTROL	Pest Control Copper Cove #730179	04/14/2022	139790	34.56
CLARK PEST CONTROL	Pest Control 1505308 Hunter Dam	04/21/2022	139850	100.00
CLARK PEST CONTROL	Pest Control OP HQ Acct#9328727	04/29/2022	139887	94.90
CLARK PEST CONTROL	Pest Control Copper Cove #730179	04/29/2022	139887	61.44
CLARK PEST CONTROL	Pest Control OP HQ Acct#9328727	04/29/2022	139887	35.10
CLARK PEST CONTROL	Pest Control Copper Cove #730179	04/29/2022	139887	34.56
COLUMBIA COMMUNICATIONS	Vehicle Cloud Service 04/22	04/14/2022	139791	499.20
COLUMBIA COMMUNICATIONS	Vehicle Cloud Service 04/22	04/14/2022	139791	280.80
COLUMBIA COMMUNICATIONS	Voice Radio Install Parts - Vehicles	04/29/2022	139888	1,446.59

Vendor	Description	Date	Ref	Amount
COLUMBIA COMMUNICATIONS	Voice Radio Install Parts - Vehicles	04/29/2022	139888	813.70
CONDOR EARTH TECHNOLOGIES INC	Materials Testing /Special Inspections - Redwood Tanks	04/14/2022	139792	101.25
CONDOR EARTH TECHNOLOGIES INC	Groundwater Monitoring - District Wide	04/21/2022	139851	3,409.50
CONFIDENTIAL	Retiree Medical Reimbursement 04/22	04/14/2022	139794	170.05
CONFIDENTIAL	Retiree Medical Reimbursement 04/22	04/14/2022	139775	911.84
CONFIDENTIAL	Retiree Medical Reimbursement 04/22	04/14/2022	139793	448.86
CONFIDENTIAL	Retiree Medical Reimbursement 04/22	04/14/2022	139825	170.05
CONFIDENTIAL	Retiree Medical Reimbursement 04/22	04/14/2022	139806	170.05
CONFIDENTIAL	Retiree Dental 05/22	04/14/2022	139773	759.27
CONFIDENTIAL	Retiree Vision 05/22	04/14/2022	139773	235.53
CONFIDENTIAL	Retiree Medical Reimbursement 04/22	04/14/2022	139794	62.89
CONFIDENTIAL	Retiree Medical Reimbursement 04/22	04/14/2022	139775	337.25
CONFIDENTIAL	Retiree Medical Reimbursement 04/22	04/14/2022	139793	166.02
CONFIDENTIAL	Retiree Medical Reimbursement 04/22	04/14/2022	139825	62.89
CONFIDENTIAL	Retiree Medical Reimbursement 04/22	04/14/2022	139806	62.89
CONFIDENTIAL	Health Insurance Admin Fee Retirees 04/2022	04/15/2022	EFT	103.62
CONFIDENTIAL	Health Insurance Retirees 04/2022	04/15/2022	EFT	6,526.20
CONFIDENTIAL	Health Insurance Admin Fee Retirees 04/2022	04/15/2022	EFT	38.32
CONFIDENTIAL	Health Insurance Retirees 04/2022	04/15/2022	EFT	2,413.80
CONFIDENTIAL	Retiree Medical Reimbursement 05/22	04/21/2022	139853	170.05
CONFIDENTIAL	Retiree Medical Reimbursement 05/22	04/21/2022	139845	911.84
CONFIDENTIAL	Retiree Medical Reimbursement 05/22	04/21/2022	139852	448.86
CONFIDENTIAL	Retiree Medical Reimbursement 05/22	04/21/2022	139869	170.05
CONFIDENTIAL	Retiree Medical Reimbursement 05/22	04/21/2022	139856	170.05
CONFIDENTIAL	Retiree Medical Reimbursement 05/22	04/21/2022	139853	62.89
CONFIDENTIAL	Retiree Medical Reimbursement 05/22	04/21/2022	139845	337.25
CONFIDENTIAL	Retiree Medical Reimbursement 05/22	04/21/2022	139852	166.02
CONFIDENTIAL	Retiree Medical Reimbursement 05/22	04/21/2022	139869	62.89
CONFIDENTIAL	Retiree Medical Reimbursement 05/22	04/21/2022	139856	62.89
CPPA	Power OP HQ 03/22	04/14/2022	139795	444.43
CPPA	Power District Wide 03/22	04/14/2022	139795	45,621.14
CPPA	Power OP HQ 03/22	04/14/2022	139795	164.37
CPPA	Power District Wide 03/22	04/14/2022	139795	25,661.88
CPUD	92.1987 Acre Feet Water Purchased Middle Fork	04/14/2022	139796	5,070.93
CPUD	Water Service OP HQ 03/22	04/30/2022	EFT	248.38
CPUD	Water Service OP HQ Corp 03/22	04/30/2022	EFT	63.65
CPUD	Water Service OP HQ 03/22	04/30/2022	EFT	91.86
CPUD	Water Service OP HQ Corp 03/22	04/30/2022	EFT	35.80

Vendor	Description	Date	Ref	Amount
CWEA	CWEA Membership Renewal - Burkhardt	04/14/2022	139797	122.88
CWEA	CWEA Membership Renewal - Burkhardt	04/14/2022	139797	69.12
CWEA	CSM Cert Application - Byous	04/29/2022	139889	372.00
DATAPROSE	UB Statement Procesisng	04/14/2022	139798	6,227.79
DATAPROSE	UB Statement Procesisng	04/14/2022	139798	2,303.43
DAVIDSON, JEFF	Travel 04/22	04/29/2022	139890	11.96
DAVIDSON, JEFF	Travel 04/22	04/29/2022	139890	4.42
DE LAGE LANDEN FINANCIAL SRVC INC	Copier Lease 03/22	04/30/2022	EFT	188.61
DE LAGE LANDEN FINANCIAL SRVC INC	Copier Lease 03/22	04/30/2022	EFT	106.10
DEVICH, JARED	Safety Boot Reimbursement 2022	04/29/2022	139891	113.25
DEVICH, JARED	Safety Boot Reimbursement 2022	04/29/2022	139891	63.70
DOWNEY BRAND ATTORNEYS LLP	Legal Services 31348.00043 12/21	04/21/2022	139854	11,501.88
DOWNEY BRAND ATTORNEYS LLP	Legal Services 31348.00043 12/21	04/21/2022	139854	4,254.12
DOWNEY BRAND ATTORNEYS LLP	Legal Services 31348.00000 03/22	04/29/2022	139892	1,538.84
DOWNEY BRAND ATTORNEYS LLP	Legal Services 31348.00003 03/22	04/29/2022	139892	2,531.28
DOWNEY BRAND ATTORNEYS LLP	Legal Services 31348.00042 03/22	04/29/2022	139892	1,197.20
DOWNEY BRAND ATTORNEYS LLP	Legal Services 31348.00003 03/22	04/29/2022	139892	936.22
DOWNEY BRAND ATTORNEYS LLP	Legal Services 31348.00000 03/22	04/29/2022	139892	569.16
DOWNEY BRAND ATTORNEYS LLP	Legal Services 31348.00042 03/22	04/29/2022	139892	442.80
DUNCAN, MATHEW	DMV Tanker Endrsement Test Reimbursement	04/29/2022	139893	65.48
DUNCAN, MATHEW	DMV Tanker Endrsement Test Reimbursement	04/29/2022	139893	36.82
EBBETTS PASS GAS SERVICE	Fuel 03/22	04/29/2022	139894	2,570.65
EBBETTS PASS GAS SERVICE	Fuel 03/22	04/29/2022	139894	1,445.99
EBBETTS PASS LUMBER	Concrete Tools - Construction Crew	04/14/2022	139799	95.57
EDGES ELECTRICAL GROUP, LLC	Credit Pull Boxes for District Corp Yard (CIP 11101)	04/29/2022	139895	(530.24)
EDGES ELECTRICAL GROUP, LLC	Pull Boxes for District Corp Yard (CIP 11101)	04/29/2022	139895	643.53
EDGES ELECTRICAL GROUP, LLC	Service Charge	04/29/2022	139895	5.00
EMPLOYMENT DEVELOPMENT DEPT	Acct# ID#932-0252-01 Unemployment Claim	04/14/2022	139800	2,983.37
EMPLOYMENT DEVELOPMENT DEPT	Acct# ID#932-0252-01 Unemployment Claim	04/14/2022	139800	1,103.43
ENVIRONMENTAL OPERATING SOLUTIONS	MicroC - DF VCTO	04/29/2022	139896	6,349.20
FASTENAL	Materials/Supplies - Slurry Line Project	04/14/2022	139801	194.52
FEDERAL ENERGY REGULATORY COMM	FERC Use of Government Lands	04/07/2022	EFT	12,259.96
FEDERAL ENERGY REGULATORY COMM	FERC Use of Government Lands	04/07/2022	EFT	36,779.88
FEDERAL ENERGY REGULATORY COMM	FERC Use of Government Lands	04/07/2022	EFT	4,534.51
FEDERAL ENERGY REGULATORY COMM	FERC Use of Government Lands	04/07/2022	EFT	13,603.52
FEDERAL EXPRESS	Acct#119229243 Shipping Wek End 03/23/22	04/14/2022	139802	219.20
FEDERAL EXPRESS	Acct#119229243 Shipping Wek End 03/23/22	04/14/2022	139802	81.07
FEDERAL EXPRESS	Acct#119229243 Shipping Week End 04/11/2022	04/29/2022	139897	12.25

Vendor	Description	Date	Ref	Amount
FEDERAL EXPRESS	Acct#119229243 Shipping Week End 04/11/2022	04/29/2022	139897	4.52
FGL ENVIRONMENTAL	Water Testing 03/01 - 03/22	04/29/2022	139898	8,414.00
FGL ENVIRONMENTAL	Water Testing 03/23 - 04/20	04/29/2022	139898	4,751.00
FGL ENVIRONMENTAL	Waste Water Testing 03/01 - 03/22	04/29/2022	139898	4,734.00
FGL ENVIRONMENTAL	Waste Water Testing 03/23 - 04/20	04/29/2022	139898	2,673.00
FINANCIAL PACIFIC LEASING	VacCon Loan Interest Payment 04/22	04/30/2022	EFT	1,738.28
FINANCIAL PACIFIC LEASING	VacCon Loan Payment 04/22	04/30/2022	EFT	18,091.21
FINANCIAL PACIFIC LEASING	VacCon Loan Interest Payment 04/22	04/30/2022	EFT	977.78
FINANCIAL PACIFIC LEASING	VacCon Loan Payment 04/22	04/30/2022	EFT	10,176.30
FOOTHILL MATERIALS	Base Rock - Utility Crew Crosel Court	04/14/2022	139803	371.62
FOOTHILL MATERIALS	Base Rock - Utility Crew Crosel Court	04/14/2022	139803	562.92
FOOTHILL PORTABLE TOILETS	Rental Portable Toilet 03/29/22 - 04/25/22 SR	04/29/2022	139899	124.50
FOOTHILL PORTABLE TOILETS	Rental Portable Toilet 03/29/22 - 04/25/22 Wallace	04/29/2022	139899	124.50
FOOTHILL PRINTING & GRAPHICS	PO Forms - District Use	04/21/2022	139855	719.65
FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control (Silver Rapids) Jenny Lind	04/14/2022	139804	430.00
FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control (Mesquite) Copperopolis	04/14/2022	139804	184.00
FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control (Shoreline) Copperopolis	04/14/2022	139804	70.00
FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control (Arrowhead) Copper	04/14/2022	139804	128.00
FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control (Little John) Copper	04/14/2022	139804	1,440.00
FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control (Charles Street) West Point	04/14/2022	139804	177.00
FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control (Forest Meadow Drive) FM	04/14/2022	139804	960.00
FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control (Pond) Wilseyville	04/14/2022	139804	630.00
FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control WPWWTP	04/14/2022	139804	2,122.00
GAMBI DISPOSAL INC.	Bio-Solids Removal - March 2022	04/14/2022	139805	4,121.25
GATEWAY PRESS, INC	Decals - Fleet	04/29/2022	139900	21.45
GENERAL SUPPLY COMPANY	Tools - Electrical Crew	04/14/2022	139807	422.37
GENERAL SUPPLY COMPANY	SCH 40 Conduit and Elbows for Sheep Ranch Tank Project	04/21/2022	139857	3,608.78
GLOBAL PAY	Merchant Service 7167 03/22	04/30/2022	EFT	1,206.33
GLOBAL PAY	Merchant Service 24728 03/22	04/30/2022	EFT	7,589.76
GLOBAL PAY	Merchant Service 24728 03/22	04/30/2022	EFT	2,807.17
GLOBAL PAY	Merchant Service 7167 03/22	04/30/2022	EFT	446.18
GOLD ELECTRIC	Installation of Solar Panels at Flume Ct Tank for AMI/AMR Projec	04/14/2022	139808	1,506.57
GRAINGER	Fittings, Pressure Gauges - Slurry Line	04/14/2022	139809	114.02
GRAINGER	Fittings - Slurry Line	04/14/2022	139809	96.99
GRAINGER	Tube Bender - SA Shop	04/14/2022	139809	248.97
GRAINGER	FMCSR Handbooks - District Wide	04/21/2022	139858	141.57
GS 03 SERVICES, LLC	UV Lamp - CCWTP	04/14/2022	139810	453.00
HABITAT FOR HUMANITY	Warehouse Rent 05/22	04/21/2022	139859	1,664.00

Vendor	Description	Date	Ref	Amount
HABITAT FOR HUMANITY	Warehouse Rent 05/22	04/21/2022	139859	936.00
HACH COMPANY	Membranes - CCWTP	04/29/2022	139901	169.37
HACH COMPANY	Ice-Pic Calibration - CC	04/29/2022	139901	377.51
HAUSE, CHRISTOPHER & PAMELA	UB Refund 7204 Ospital Road	04/14/2022	139811	1,044.42
HILLTOP SECURTIES INC	Finance Department Assitance 03/22	04/21/2022	139860	19,884.68
HILLTOP SECURTIES INC	Finance Department Assitance 03/22	04/21/2022	139860	7,354.60
HOBGOODS CLEANING	Janitorial Service OP HQ 04/22	04/21/2022	139861	1,412.55
HOBGOODS CLEANING	Janitorial Service JLTC 04/22	04/21/2022	139861	18.00
HOBGOODS CLEANING	Janitorial Service OP HQ 04/22	04/21/2022	139861	522.45
HOBGOODS CLEANING	Janitorial Service JLTC 04/22	04/21/2022	139861	32.00
HOLT OF CALIFORNIA	Dump Truck - Utility Crew	04/21/2022	139862	16,839.68
HOLT OF CALIFORNIA	Dump Truck - Utility Crew	04/21/2022	139862	16,839.68
HOLT OF CALIFORNIA	Dump Truck - Utility Crew	04/21/2022	139862	9,472.52
HOLT OF CALIFORNIA	Dump Truck - Utility Crew	04/21/2022	139862	9,472.52
HOLT, JIM	Dozer and Excavator Rental for Collections System Improvements (04/29/2022	139902	4,068.39
HUNT & SONS, INC	Fuel - JL	04/14/2022	139812	3,053.77
HUNT & SONS, INC	Fuel - JL	04/29/2022	139903	2,537.45
HUNT & SONS, INC	Fuel - CC	04/29/2022	139903	1,197.13
HYDROSCIENCE ENGINEERS INC	Engineering and Design Services for the Arnold Wastewater Treatm	04/21/2022	139863	45,160.00
INDUSTRIAL ELECTRICAL CO	Effluent Pump Motor Rebuild - Hunters WTP	04/14/2022	139813	12,943.15
JELIGHT COMPANY, INC	UV Lamps - JLWTP	04/29/2022	139904	347.50
JS WEST PROPANE GAS	Propane - JLTC	04/29/2022	139905	173.01
JS WEST PROPANE GAS	Propane - JLTC	04/29/2022	139905	97.31
KANNAL, SCOTT & KELLY	UB Refund 8415 Hautly Lane	04/29/2022	139906	122.14
MARK LOWE	Welding Service - Slurry Line	04/29/2022	139907	1,200.00
MIRAMONT HOMES INC	UB Refund 316 Mesquite Drive	04/29/2022	139908	608.34
MIRAMONT HOMES INC	UB Refund 330 Mesquite Drive	04/29/2022	139908	608.34
Mission Square	RHI 03/31/2022 Payroll	04/15/2022	EFT	719.05
Mission Square	RHI 04/15/2022 Payroll	04/15/2022	EFT	777.45
Mission Square	RHI 03/31/2022 Payroll	04/15/2022	EFT	116.80
Mission Square	RHI 04/15/2022 Payroll	04/15/2022	EFT	116.80
Mission Square	RHI 03/31/2022 Payroll	04/15/2022	EFT	120.45
Mission Square	RHI 04/15/2022 Payroll	04/15/2022	EFT	120.45
Mission Square	RHI 03/31/2022 Payroll	04/15/2022	EFT	215.35
Mission Square	RHI 04/15/2022 Payroll	04/15/2022	EFT	10.95
Mission Square	RHI 04/15/2022 Payroll	04/15/2022	EFT	215.35
Mission Square	RHI 03/31/2022 Payroll	04/15/2022	EFT	10.95
Mission Square	RHI 03/31/2022 Payroll	04/15/2022	EFT	265.95

Vendor	Description	Date	Ref	Amount
Mission Square	RHI 04/15/2022 Payroll	04/15/2022	EFT	287.55
Mission Square	RHI 03/31/2022 Payroll	04/15/2022	EFT	43.20
Mission Square	RHI 04/15/2022 Payroll	04/15/2022	EFT	43.20
Mission Square	RHI 03/31/2022 Payroll	04/15/2022	EFT	44.55
Mission Square	RHI 04/15/2022 Payroll	04/15/2022	EFT	44.55
Mission Square	RHI 03/31/2022 Payroll	04/15/2022	EFT	79.65
Mission Square	RHI 04/15/2022 Payroll	04/15/2022	EFT	79.65
Mission Square	RHI 04/15/2022 Payroll	04/15/2022	EFT	4.05
Mission Square	RHI 03/31/2022 Payroll	04/15/2022	EFT	4.05
MODESTO AIRCO GAS & GEAR	Cylinder Rental 04/22	04/14/2022	139814	58.24
MODESTO AIRCO GAS & GEAR	Cylinder Rental 04/22	04/14/2022	139814	32.76
MOTHER LODE ANSWERING SERVICE	Answering Service 04/22	04/29/2022	139909	529.25
MOTHER LODE ANSWERING SERVICE	Answering Service 04/22	04/29/2022	139909	195.75
MOUNTAIN OASIS PURIFIED WATER	Water Cooler & Supplies 03/22	04/14/2022	139815	132.13
MOUNTAIN OASIS PURIFIED WATER	Water Cooler & Supplies 03/22	04/14/2022	139815	74.32
MUNICIPAL CODE CORP	Proof Fee	04/21/2022	139864	2,518.50
MUNICIPAL CODE CORP	Proof Fee	04/21/2022	139864	931.50
MUNICIPAL MAINTENANCE EQUIP	Control Valve - V 126	04/14/2022	139816	608.82
MUTUAL OF OMAHA	Life, AD&D Acct#G000AWXB 04/22	04/29/2022	139910	4,801.05
MUTUAL OF OMAHA	Life, AD&D Acct#G000AWXB 05/22	04/29/2022	139910	4,947.35
MUTUAL OF OMAHA	Life, AD&D Acct#G000AWXB 05/22	04/29/2022	139910	1,829.84
MUTUAL OF OMAHA	Life, AD&D Acct#G000AWXB 04/22	04/29/2022	139910	1,775.72
NEW YORK LIFE	Life Insurance 03/22	04/21/2022	139865	606.50
NEW YORK LIFE	Life Insurance 03/22	04/21/2022	139865	224.32
NTU TECHNOLOGIES INC	Protek 301 - JLWTP	04/29/2022	139911	4,152.75
NTU TECHNOLOGIES INC	Protek 301 - CCWTP	04/29/2022	139911	5,827.50
OCCU-MED, LTD	Pre Employment Screening	04/29/2022	139912	1,042.08
OCCU-MED, LTD	Pre Employment Screening	04/29/2022	139912	385.42
O'CONNELL, JIM & KAREN	UB Refund 4871 Bay View Drive	04/29/2022	139913	670.89
O'REILLY AUTO PARTS	Wiper Blades, License Plate Frame - V 551	04/14/2022	139817	42.11
O'REILLY AUTO PARTS	Spark Plugs, Socket - V 130	04/14/2022	139817	34.24
O'REILLY AUTO PARTS	Wiper Blades - V 735	04/14/2022	139817	25.11
O'REILLY AUTO PARTS	DEF - V 723	04/14/2022	139817	18.22
P G & E	Power OP HQ 03/22	04/30/2022	EFT	180.36
P G & E	Power District Wide 03/22	04/30/2022	EFT	2,039.93
P G & E	Power CC Water Tank 03/22	04/30/2022	EFT	23.17
P G & E	Power JLTC 03/22	04/30/2022	EFT	84.24
P G & E	Power SA Whse 03/22	04/30/2022	EFT	117.33

Vendor	Description	Date	Ref	Amount
P G & E	Power SA Shop 03/22	04/30/2022	EFT	306.55
P G & E	Power VS House 03/22	04/30/2022	EFT	22.35
P G & E	Power OP HQ 03/22	04/30/2022	EFT	66.71
P G & E	Power District Wide 03/22	04/30/2022	EFT	1,147.46
P G & E	Power JLTC 03/22	04/30/2022	EFT	47.39
P G & E	Power Wallace Spray Fields 03/22	04/30/2022	EFT	29.35
P G & E	Power Warmwood LS 03/22	04/30/2022	EFT	14.17
P G & E	Power Woodgate LS 03/22	04/30/2022	EFT	26.10
P G & E	Power SA Whse 03/22	04/30/2022	EFT	43.39
P G & E	Power SA Shop 03/22	04/30/2022	EFT	172.44
P G & E	Power VS House 03/22	04/30/2022	EFT	12.57
PAC MACHINE CO INC.	ARV Rebuild Kits - LS 22	04/14/2022	139818	2,411.59
PAC MACHINE CO INC.	Pump - FMWWTP	04/21/2022	139866	2,564.50
PACE SUPPLY CORP	Ball Valves and Couplings for Utility Crew (CIP 10083)	04/14/2022	139819	3,828.29
PACE SUPPLY CORP	Ball Valves and Couplings for Utility Crew (CIP 10083)	04/14/2022	139819	2,231.34
PACE SUPPLY CORP	Repair Couplings - District Use	04/14/2022	139819	618.66
PACE SUPPLY CORP	Saddles and Pipe Lube for Utility Crew (CIP 10083)	04/21/2022	139867	2,100.92
PACE SUPPLY CORP	Fittings - District Use	04/21/2022	139867	224.81
PACE SUPPLY CORP	Couplings - District Use	04/21/2022	139867	618.66
PACE SUPPLY CORP	Hydrant Break Kits - EP Barn	04/21/2022	139867	390.65
PACE SUPPLY CORP	Bolt Kits - Sheep Ranch Tank	04/29/2022	139914	288.97
PACE SUPPLY CORP	Temp Tanks for EP Redwood Tanks Project (CIP 11095)	04/29/2022	139914	9,550.37
PACE SUPPLY CORP	Meter Parts - AMR/AMI 10096	04/29/2022	139914	992.49
PACE SUPPLY CORP	Fittings - District Wide	04/29/2022	139914	1,131.74
PACE SUPPLY CORP	Fittings - LC Whse	04/29/2022	139914	2,708.06
PACE SUPPLY CORP	Service Charge	04/29/2022	139914	5.61
PETERSON BRUSTAD INC	Engineering and Design Services for the West Point Water Supply	04/21/2022	139868	30,472.50
POTRERO HILLS LANDFILL	Bio-Solids Disposal - LCWWTP	04/29/2022	139915	417.83
POTRERO HILLS LANDFILL	Bio-Solids Disposal - FMWWTP	04/29/2022	139915	532.70
POTRERO HILLS LANDFILL	Bio-Solids Disposal - LCWWTP	04/29/2022	139915	475.02
POTRERO HILLS LANDFILL	Bio-Solids Disposal - AWWTP	04/29/2022	139915	472.51
POWERPLAN	Fuel Pump, Gasket - P-30	04/14/2022	139820	256.86
QUADIENT FINANCE INC	Postage 03/22	04/30/2022	EFT	640.00
QUADIENT FINANCE INC	Postage 03/22	04/30/2022	EFT	360.00
QUADIENT LEASING INC	Mail Equip Lease 2/7-5/6	04/30/2022	EFT	801.16
QUADIENT LEASING INC	Mail Equip Lease 2/7-5/6	04/30/2022	EFT	296.32
RATTERMAN, SCOTT	CSOA Leadership Academy	04/29/2022	139916	675.00
RATTERMAN, SCOTT	Travel 04/22	04/29/2022	139916	69.19

Vendor	Description	Date	Ref	Amount
RATTERMAN, SCOTT	Travel 04/22	04/29/2022	139916	25.58
RAYO PROPERTIES	UB Refund 7912 Baldwin Street	04/29/2022	139917	174.14
ROBERTS, JENNIFER	UB Refund 3305 Botfuher Road	04/29/2022	139918	191.23
ROLAND, JENNIFER DUTTON	UB Refund 1705 Second Street	04/29/2022	139919	65.21
RYAN GLEASON WYDNER	Road Base - LC Whse	04/14/2022	139837	5,030.86
SAFE T LITE	Locating Paint - District Use	04/14/2022	139821	367.63
SANFILIPPO, DENNIS	UB Refund 313 Deer Field Circle	04/14/2022	139822	1,092.42
SCHICK, JOHN	UB Refund 4901 Wyllderidge Drive	04/29/2022	139920	96.21
SECADA, CINDY	Travel 04/22	04/29/2022	139921	49.59
SECADA, CINDY	Travel 04/22	04/29/2022	139921	18.33
SEIU LOCAL 1021	COPE Donation 03/22	04/14/2022	139823	29.20
SEIU LOCAL 1021	Union Dues 03/22	04/14/2022	139823	1,898.00
SEIU LOCAL 1021	Union Dues 03/22	04/14/2022	139823	702.00
SEIU LOCAL 1021	COPE Donation 03/22	04/14/2022	139823	10.80
SENDERS MARKET INC	PRV Parts - Slurry Line	04/14/2022	139824	69.29
SENDERS MARKET INC	Fasteners - Construction Crew	04/14/2022	139824	45.08
SENDERS MARKET INC	Tools - Bucket Truck	04/14/2022	139824	113.51
SENDERS MARKET INC	Screws, Lumber - Collection System Rehab Project	04/14/2022	139824	589.37
SENDERS MARKET INC	Drive Guides, Fittings - JLWTP	04/14/2022	139824	26.00
SENDERS MARKET INC	Cable - LC Whse	04/14/2022	139824	192.09
SENDERS MARKET INC	Chain Coil, Quick Link - JLWTP	04/14/2022	139824	31.18
SENDERS MARKET INC	PRV Parts	04/14/2022	139824	559.81
SENDERS MARKET INC	Push Broom - LC Whse	04/14/2022	139824	71.41
SENDERS MARKET INC	Tubing, Fittings, Primer, Cement - LCWWTP	04/14/2022	139824	64.18
SENDERS MARKET INC	Fittings - LCWWTP	04/14/2022	139824	12.72
SENDERS MARKET INC	Rope - LCWWTP	04/14/2022	139824	113.90
SENDERS MARKET INC	Steel Stakes - LCWWTP	04/14/2022	139824	16.50
SENDERS MARKET INC	Fasteners, Galvanizing Compound - LCWWTP	04/14/2022	139824	82.05
SPRINGBROOK NATIONAL USER GROUP	Professional Services for Migration project	04/29/2022	139922	2,215.13
SPRINGBROOK NATIONAL USER GROUP	Professional Services for Migration project	04/29/2022	139922	2,215.12
STAPLES CREDIT PLAN	Office Supplies - HQ	04/29/2022	139923	226.88
STAPLES CREDIT PLAN	Office Supplies - HQ	04/29/2022	139923	83.91
SUTTON ENTERPRISES	Excavator Rental, Move In and Out, Pilot Car Permits for Collect	04/29/2022	139924	13,980.00
THOMAS, RUSS	Travel 04/22	04/29/2022	139925	79.44
THOMAS, RUSS	Travel 04/22	04/29/2022	139925	29.37
TIFCO INDUSTRIES	Air Hose Reel - SA Shop	04/14/2022	139826	139.43
TIFCO INDUSTRIES	Wrench - SA Shop	04/14/2022	139826	25.69
TROJAN TECHNOLOGIES	Wiper Cleaning Gel - CCWWTP	04/29/2022	139926	320.00

Vendor	Description	Date	Ref	Amount
TURNER, DARRYL	UB Refund 161 Eagle Point Court	04/14/2022	139827	329.98
TYLER TECHNOLOGIES, INC.	Financials Scope Meeting	04/14/2022	139828	118.63
TYLER TECHNOLOGIES, INC.	Financials Scope Meeting	04/14/2022	139828	43.87
U.S. BANK	Pipe Cutter - Utility Crew	04/27/2022	EFT	(53.25)
U.S. BANK	Industrial Construction Vacuum - Utility Crew	04/27/2022	EFT	(86.64)
U.S. BANK	Strapping Tape - District Warehouse	04/27/2022	EFT	11.99
U.S. BANK	Industrial Construction Vacuum - Utility Crew	04/27/2022	EFT	1,281.64
U.S. BANK	Pipe Cutter - Utility Crew	04/27/2022	EFT	787.64
U.S. BANK	Grinder, Sawzall - V747	04/27/2022	EFT	664.82
U.S. BANK	DEF - V747	04/27/2022	EFT	28.00
U.S. BANK	Meals - Crank	04/27/2022	EFT	19.91
U.S. BANK	Cal Tel Leased Lines	04/27/2022	EFT	258.10
U.S. BANK	Cal Tel	04/27/2022	EFT	779.66
U.S. BANK	Comcast	04/27/2022	EFT	437.74
U.S. BANK	AT&T	04/27/2022	EFT	294.42
U.S. BANK	Ring Central	04/27/2022	EFT	858.19
U.S. BANK	Verizon	04/27/2022	EFT	1,790.02
U.S. BANK	Cal .Net	04/27/2022	EFT	37.07
U.S. BANK	Volcano	04/27/2022	EFT	360.82
U.S. BANK	Cal Waste	04/27/2022	EFT	1,067.54
U.S. BANK	Amazon -Supplies - JLWTP	04/27/2022	EFT	22.52
U.S. BANK	Printer	04/27/2022	EFT	350.06
U.S. BANK	Alhambra	04/27/2022	EFT	162.67
U.S. BANK	Velcro, White Board Tape, Glue	04/27/2022	EFT	106.31
U.S. BANK	USA Bluebook - 1/2 HP Sump Pump, 2" Coupler- JLWTP	04/27/2022	EFT	449.96
U.S. BANK	Grainger - Lids, Spray Bottles, Nails, CFE Pump Parts - JLWTP	04/27/2022	EFT	569.05
U.S. BANK	Contacto - Hunters WTP	04/27/2022	EFT	(187.69)
U.S. BANK	Amazon - USB Converters, Phone Battery	04/27/2022	EFT	128.72
U.S. BANK	Amazon - Laptop Power Supply	04/27/2022	EFT	9.55
U.S. BANK	Aramark	04/27/2022	EFT	1,536.93
U.S. BANK	File, Hose - Hunters	04/27/2022	EFT	31.22
U.S. BANK	Septic Treatment Materials - Hunters	04/27/2022	EFT	21.54
U.S. BANK	Underground Crew Encroachment Permit	04/27/2022	EFT	327.20
U.S. BANK	Amazon Business Account - District Use	04/27/2022	EFT	891.64
U.S. BANK	Apple Storage	04/27/2022	EFT	0.99
U.S. BANK	Supplies - Training	04/27/2022	EFT	37.01
U.S. BANK	Distribution Study Materials	04/27/2022	EFT	100.00
U.S. BANK	CA-NV Conference Registration - Cardinal	04/27/2022	EFT	275.00

Vendor	Description	Date	Ref	Amount
U.S. BANK	CWEA Renewal E/I 4 - Crumpacker	04/27/2022	EFT	106.00
U.S. BANK	Hunter WTP Tabletop Training Supplies	04/27/2022	EFT	201.49
U.S. BANK	O&M Water Distribution System Study Material - Sage	04/27/2022	EFT	151.90
U.S. BANK	Backflow Prevention Assembly Tester App - Edens	04/27/2022	EFT	285.00
U.S. BANK	After Hours Meal - Mechanics/Electricians	04/27/2022	EFT	63.13
U.S. BANK	Office Supplies	04/27/2022	EFT	1,501.42
U.S. BANK	Supplies	04/27/2022	EFT	104.69
U.S. BANK	Recruitment - DAS Position	04/27/2022	EFT	292.00
U.S. BANK	BOD Supplies	04/27/2022	EFT	22.68
U.S. BANK	Effective Communication and Human Relation Course (Charles)	04/27/2022	EFT	1,602.35
U.S. BANK	Time Lapse Camera	04/27/2022	EFT	471.64
U.S. BANK	Amazon - Computer Supplies	04/27/2022	EFT	3,182.83
U.S. BANK	Microsoft	04/27/2022	EFT	769.91
U.S. BANK	Adobe	04/27/2022	EFT	45.97
U.S. BANK	Computer Lic/Security	04/27/2022	EFT	1,906.06
U.S. BANK	Termination of Service Recording	04/27/2022	EFT	23.00
U.S. BANK	Fencing - LS 3 Arnold	04/27/2022	EFT	(303.05)
U.S. BANK	UPUD	04/27/2022	EFT	201.00
U.S. BANK	Cal Tel	04/27/2022	EFT	438.55
U.S. BANK	Comcast	04/27/2022	EFT	246.22
U.S. BANK	AT&T	04/27/2022	EFT	165.61
U.S. BANK	Cal .Net	04/27/2022	EFT	20.85
U.S. BANK	Volcano	04/27/2022	EFT	202.96
U.S. BANK	Verizon	04/27/2022	EFT	1,006.88
U.S. BANK	Ring Central	04/27/2022	EFT	482.73
U.S. BANK	Cal Waste	04/27/2022	EFT	600.48
U.S. BANK	Velcro, White Board Tape, Glue	04/27/2022	EFT	39.32
U.S. BANK	Alhambra	04/27/2022	EFT	91.49
U.S. BANK	Printer	04/27/2022	EFT	196.90
U.S. BANK	Eye Wash Ball Valves - WPWTP	04/27/2022	EFT	270.36
U.S. BANK	Amazon - Hardware LCWWTP	04/27/2022	EFT	72.40
U.S. BANK	Amazon - Laptop Power Supply	04/27/2022	EFT	5.36
U.S. BANK	Pump Cylinder Repair - LCWWTP	04/27/2022	EFT	262.23
U.S. BANK	Aramark	04/27/2022	EFT	864.51
U.S. BANK	Service Parts - V 712	04/27/2022	EFT	124.34
U.S. BANK	Underground Crew Encroachment Permit	04/27/2022	EFT	184.05
U.S. BANK	Amazon Business Account - District Use	04/27/2022	EFT	501.54
U.S. BANK	Supplies - Training	04/27/2022	EFT	20.81

Vendor	Description	Date	Ref	Amount
U.S. BANK	O&M of Wastewater Collections Systems Study Materials - Duncan	04/27/2022	EFT	63.63
U.S. BANK	After Hours Meal - Mechanics/Electricians	04/27/2022	EFT	35.50
U.S. BANK	Fencing - LS 3 Arnold	04/27/2022	EFT	4,483.05
U.S. BANK	Office Supplies	04/27/2022	EFT	555.31
U.S. BANK	Supplies	04/27/2022	EFT	38.72
U.S. BANK	Recruitment - DAS Position	04/27/2022	EFT	108.00
U.S. BANK	BOD Supplies	04/27/2022	EFT	8.38
U.S. BANK	Effective Communication and Human Relation Course (Charles)	04/27/2022	EFT	592.65
U.S. BANK	Time Lapse Camera	04/27/2022	EFT	174.44
U.S. BANK	Amazon - Computer Supplies	04/27/2022	EFT	1,177.20
U.S. BANK	Adobe	04/27/2022	EFT	17.00
U.S. BANK	Computer Lic/Security	04/27/2022	EFT	704.98
U.S. BANK	Microsoft	04/27/2022	EFT	284.76
UNDERHILL, BERTHA	Travel 4/22	04/29/2022	139927	54.67
UNDERHILL, BERTHA	Travel 4/22	04/29/2022	139927	20.21
UNITED PARCEL SERVICE	Shipping Week End 03/19	04/14/2022	139829	51.95
UNITED PARCEL SERVICE	Shipping Week End 04/02	04/14/2022	139829	14.60
UNITED PARCEL SERVICE	Shipping Week End 03/26	04/14/2022	139829	14.60
UNITED PARCEL SERVICE	Shipping Week End 03/26	04/14/2022	139829	5.40
UNITED PARCEL SERVICE	Shipping Week End 04/02	04/14/2022	139829	5.40
UNITED PARCEL SERVICE	Shipping Week End 03/19	04/14/2022	139829	19.21
UNITED PARCEL SERVICE	Shipping Week End 04/09	04/21/2022	139870	14.60
UNITED PARCEL SERVICE	Shipping Week End 04/09	04/21/2022	139870	5.40
UNITED RENTALS NORTHWEST, INC	Rammer Repair - Copperopolis	04/29/2022	139928	788.08
USA BLUE BOOK	Filters - AWWTP & DF VCTO	04/14/2022	139830	746.53
USA BLUE BOOK	Sprayer - AWWTP	04/14/2022	139830	70.73
USA BLUE BOOK	Replacement Sprayer - AWWTP	04/14/2022	139830	70.73
USA BLUE BOOK	Transmitters - Electricians	04/21/2022	139871	1,115.83
USA BLUE BOOK	Hydrant Paint, Hydrant Gaskets - Copper	04/21/2022	139871	295.83
USA BLUE BOOK	Reagents - CCWTP	04/29/2022	139929	292.43
USA BLUE BOOK	Lab Supplies - Wallace WWTP & Southworth WWTP	04/29/2022	139929	55.72
VALIC	Def Comp 03/31/2022 PR	04/15/2022	EFT	1,234.78
VALIC	Def Comp 04/15/2022 Payroll	04/15/2022	EFT	1,234.78
VALIC	Def Comp 03/31/2022 PR	04/15/2022	EFT	456.70
VALIC	Def Comp 04/15/2022 Payroll	04/15/2022	EFT	456.70
VICTOR, ALAN & DEBORAH	UB Refund 8827 Montero Rd	04/29/2022	139930	72.92
VOYA FINANCIAL	Def Comp 03/31/2022 PR	04/15/2022	EFT	1,915.02
VOYA FINANCIAL	Def Comp 04/15/2022 Payroll	04/15/2022	EFT	1,223.99

Vendor	Description	Date	Ref	Amount
VOYA FINANCIAL	Def Comp 03/31/2022 PR	04/15/2022	EFT	708.30
VOYA FINANCIAL	Def Comp 04/15/2022 Payroll	04/15/2022	EFT	452.71
WAGEWORKS	FSA Admin 04/22	04/29/2022	139931	116.80
WAGEWORKS	FSA Admin 04/22	04/29/2022	139931	43.20
WAGNER & BONSIGNORE	Professional Services Agreement - Engineering Services for Cop	04/14/2022	139831	1,325.00
WECO INDUSTRIES	Extension Kit - V 133	04/14/2022	139832	2,891.69
WECO INDUSTRIES	Hose Reel Site Glass - V 736	04/14/2022	139832	76.88
WEST POINT LIONS CLUB	Town Hall Meeting Cleaning Deposit	04/29/2022	139932	146.00
WEST POINT LIONS CLUB	Town Hall Meeting Cleaning Deposit	04/29/2022	139932	54.00
WEST POINT LUMBER INC	Materials & Supplies - WP	04/14/2022	139833	67.54
WESTECH ENGINEERING, INC	Pre-Purchase Contract - Filter for West Point Water Su	04/14/2022	139834	133,857.01
WEX BANK	Re-Activation Fee	04/14/2022	139835	50.00
WEX BANK	Fuel 03/2022	04/30/2022	EFT	16,492.90
WEX BANK	Fuel 03/2022	04/30/2022	EFT	9,277.25
WIENHOFF DRUG TESTING	Drug Screening	04/21/2022	139872	233.60
WIENHOFF DRUG TESTING	Drug Screening	04/21/2022	139872	86.40
WILLDAN	Local Improvement District AD 9S4 (Arnold)	04/14/2022	139836	1,069.96
WILLDAN	Local Improvement District AD Da Lee/Cassidy RAD 2021	04/14/2022	139836	474.76
WILLDAN	Local Improvement District AD Fly In Acres RAD 2021	04/14/2022	139836	657.46
WILLDAN	Local Improvement District AD Wallace CSD	04/14/2022	139836	651.16

TOTAL VENDOR PAYMENTS: 1,156,456.92

Agenda Item

DATE: May 24, 2022

TO: Finance Committee

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

RE: Review and Direction of the Annual Standby Assessments – Indian Rock Vineyards, West Point, Ebbetts Pass, Jenny Lind, Copper Cove and Saddle Creek Service Areas

RECOMMENDED ACTION:

Discussion/direction regarding the Annual Standby Assessments – Indian Rock Vineyards, West Point, Ebbetts Pass, Jenny Lind, Copper Cove and Saddle Creek Service Areas.

SUMMARY:

Under the Uniform Standby Charge Procedures Act (Government Code § 54984 et seq.), a local government agency that provides water or wastewater services such as Calaveras County Water District may adopt standby charges in connection with the provision of those services. A standby charge is often assessed to an unimproved property to help ensure adequate water or wastewater service will be available to that parcel when needed or to a developed property to help finance water or wastewater system improvements or other costs and expenses to provide water or wastewater service.

The Board will be asked to approve the following standby fees as provided in the attached resolutions: (All of the proposed fees will remain the same as last year and each year before.)

Indian Rock Vineyards Subdivision	\$10 per month for lots to which sewer is available but not receiving sewer service
West Point Improvement Dist. 3	\$10 per year for lots to which water is available but not receiving water service
Ebbetts Pass Improvement Dist. 5	\$10 per year for all lots within I.D. 5
Jenny Lind Improvement Dist. 6;	\$10 per year for lots that have improved values

Copper Cove Improvement Dist. 7;
(incl. Copperopolis townsite);
Saddle Creek Subdivision; and
Copper Cove/La Contenta I.D. 8S

of less than \$5,000, and to which water and/or
sewer service are available

Pursuant to law, notice concerning these annual fees will be published on May 25 and
June 3, 2022.

FINANCIAL CONSIDERATIONS:

Revenue from standby fees for Fiscal Year 2022-23 is estimated at \$131,000.

Attachments: *Public Notice*
Standby Assessments Resolutions (6)

Agenda Item

DATE: June 8, 2022

TO: Michael Minkler, General Manager

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

RE: Annual Standby Assessments – Indian Rock Vineyards, West Point, Ebbetts Pass, Jenny Lind, Copper Cove and Saddle Creek Service Areas

RECOMMENDED ACTION:

Motion _____ / _____ to approve Standby Assessments for FY 2022-2023.

Indian Rock Vineyards Subdivision	Resolution No. 2022-_____
West Point Improvement Dist. 3	Resolution No. 2022-_____
Ebbetts Pass Improvement Dist. 5	Resolution No. 2022-_____
Jenny Lind Improvement Dist. 6/ Copper Cove Improvement Dist. 7 (incl. Copperopolis townsite)	Resolution No. 2022-_____
Saddle Creek Subdivision (within the Copper Cove Improvement Dist. 7)	Resolution No. 2022-_____
Copper Cove/La Contenta I.D. 8S	Resolution No. 2022-_____

SUMMARY:

Under the Uniform Standby Charge Procedures Act (Government Code § 54984 et seq.), a local government agency that provides water or wastewater services such as Calaveras County Water District may adopt standby charges in connection with the provision of those services. A standby charge is often assessed to an unimproved property to help ensure adequate water or wastewater service will be available to that parcel when needed or to a developed property to help finance water or wastewater system improvements or other costs and expenses to provide water or wastewater service.

The Board is requested to approve the following standby fees as provided in the attached resolutions: (All of the proposed fees will remain the same as last year and each year before.)

Indian Rock Vineyards Subdivision	\$10 per month for lots to which sewer is available but not receiving sewer service
West Point Improvement Dist. 3	\$10 per year for lots to which water is available but not receiving water service
Ebbetts Pass Improvement Dist. 5	\$10 per year for all lots within I.D. 5
Jenny Lind Improvement Dist. 6; Copper Cove Improvement Dist. 7; (incl. Copperopolis townsite); Saddle Creek Subdivision; and Copper Cove/La Contenta I.D. 8S	\$10 per year for lots that have improved values of less than \$5,000, and to which water and/or sewer service are available

Pursuant to law, notice concerning these annual fees was published on May 25, and June 3, 2022.

The Standby Assessments agenda item was reviewed and approved by the Finance Committee on May 24, 2022 to go forward to the full Board. Discussions regarding the history and intent of the assessments was addressed. Many of these originated in the late 1970s, post Prop 13. The fees were to fund O&M of contiguous infrastructure of these properties should they connect in the future.

FINANCIAL CONSIDERATIONS:

Revenue from standby fees for Fiscal Year 2022-2023 is estimated at \$131,000.

Attachments: Public Notice
Standby Assessments Resolutions (6)

RESOLUTION NO. 2022 –
STANDBY ASSESSMENT FOR
COPPER COVE/LA CONTENTA IMPROVEMENT DISTRICT 8S

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following Districts and that during the fiscal year ending June 30, 2023, it is necessary to provide funds to meet those needs:

Copper Cove/LaContenta Improvement District No. 8S

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

Section 1. Findings.

The Board hereby levies a standby assessment charge, pursuant to Water Code Section 31032.1 et seq. of Ten Dollars (\$10) per parcel per year which has an improved value of less than \$5,000 within the above-listed Districts and to which sewer service is made available by the District as determined by a collection main in a contiguous right of way or easement.

This Board expressly finds and declares that the standby fees herein adopted were in effect prior to November 1, 1996, and have been continued by resolution without increase since that time.

Section 2. Rates, Tolls, Fares, and Charges.

This Resolution collects an existing standby charge imposed exclusively to finance capital costs or maintenance expenses for sewer and involves no increase in the existing charges.

Section 3. Effect on Prior Action.

This standby assessment was initially adopted by Resolution 2065 in 1976. Pursuant to Article XIII D, Section 5(a) of the California Constitution, said fees are exempt from the requirements of Article XIII D, Section 4.

Section 4. Severability.

This Resolution and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this Resolution are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules, and other actions, the terms and provisions of this Resolution shall prevail with respect thereto.

Section 5. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 8th day of June, 2022 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Cindy Secada, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

RESOLUTION 2022 –

**STANDBY ASSESSMENT FOR
EBBETTS PASS IMPROVEMENT DISTRICT NO. 5**

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following Districts and that during the fiscal year ending June 30, 2023, it is necessary to provide funds to meet those needs:

Ebbetts Pass Improvement District No. 5

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

Section 1. Findings.

This Board hereby levies a standby assessment charge, pursuant to Water Code Section 31032.1 et seq. of Ten Dollars (\$10) per parcel per year for each parcel within the Ebbetts Pass Improvement District No. 5.

This Board expressly finds and declares that the standby fees herein adopted were in effect prior to November 1, 1996, and have been continued by resolution without increase since that time.

Section 2. Rates, Tolls, Fares, and Charges.

This Resolution collects an existing standby charge imposed exclusively to finance capital costs or maintenance expenses for water and involves no increase in the existing charges.

Section 3. Effect on Prior Action.

This standby assessment was initially adopted by Ordinance 91-02 in 1991. Pursuant to Article XIID, Section 5(a) of the California Constitution, said fees are exempt from the requirements of Article XIID, Section 4.

Section 4. Severability.

This Resolution and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this Resolution are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules, and other actions, the terms and provisions of this Resolution shall prevail with respect thereto.

Section 5. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 8th day of June, 2022 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Cindy Secada, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

RESOLUTION NO. 2022 –
STANDBY ASSESSMENT FOR
INDIAN ROCK VINEYARDS SUBDIVISION SERVICE AREA

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following District and that during the fiscal year ending June 30, 2023, it is necessary to provide funds to meet those needs:

Indian Rock Vineyards Subdivision Service Area

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

Section 1. Findings.

This Board hereby levies a standby assessment charge, pursuant to Government Code Sections 54984 et seq., of Ten Dollars (\$10) per parcel per month to which sewer service is made available and that is not receiving sewer service by the District as determined by a collection main in a contiguous right of way or easement.

This Board expressly finds and declares that the standby fees herein adopted were in effect prior to November 1, 1996, and have been continued by resolution without increase since that time.

Section 2. Rates, Tolls, Fares, and Charges.

This Resolution collects an existing standby charge imposed exclusively to finance capital costs or maintenance expenses for sewer and involves no increase in the existing charges.

Section 3. Effect on Prior Action.

This standby assessment was initially adopted by Ordinance 93-04 in 1993. Pursuant to Article XIID, Section 5(a) of the California Constitution, said fees are exempt from the requirements of Article XIID, Section 4.

Section 4. Severability.

This Resolution and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this Resolution are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules and other actions, the terms and provisions of this Resolution shall prevail with respect thereto.

Section 5. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 8th day of June, 2022 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Cindy Secada, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

RESOLUTION NO. 2022 –

**STANDBY ASSESSMENTS FOR
JENNY LIND IMPROVEMENT DISTRICT NO. 6
COPPER COVE IMPROVEMENT DISTRICT NO. 7
(INCLUDING COPPEROPOLIS TOWNSITE)**

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following Districts and that during the fiscal year ending June 30, 2023, it is necessary to provide funds to meet those needs:

**Jenny Lind Improvement District No. 6
Copper Cove Improvement District No. 7
(Including Copperopolis Townsite)**

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

Section 1. Findings.

This Board hereby levies a standby assessment charge, pursuant to Water Code Section 31032.1 et seq. of Ten Dollars (\$10) per parcel per year which has an improved value of less than \$5,000 within the above-listed Districts and to which water service is made available as determined by a distribution main in a contiguous right of way or easement.

This Board expressly finds and declares that the standby fees herein adopted were in effect prior to November 1, 1996, and have been continued by resolution without increase since that time.

Section 2. Rates, Tolls, Fares, and Charges.

This Resolution collects an existing standby charge imposed exclusively to finance capital costs or maintenance expenses for water and involves no increase in the existing charges.

Section 3. Effect on Prior Action.

This standby assessment was initially adopted by Resolutions 2063 and 2064 in 1976. Pursuant to Article XIID, Section 5(a) of the California Constitution, said fees are exempt from the requirements of Article XIID, Section 4.

Section 4. Severability.

This Resolution and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this Resolution are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules, and other actions, the terms and provisions of this Resolution shall prevail with respect thereto.

Section 5. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 8th day of June, 2022 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Cindy Secada, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

RESOLUTION NO. 2022 –

**STANDBY ASSESSMENTS FOR
SADDLE CREEK SUBDIVISION,
WITHIN THE COPPER COVE IMPROVEMENT DISTRICT NO. 7**

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following Districts and that during the fiscal year ending June 30, 2023, it is necessary to provide funds to meet those needs:

**Saddle Creek Subdivision
Within the Copper Cove Improvement District No. 7**

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

Section 1. Findings.

This Board hereby levies a standby assessment charge, pursuant to Water Code Section 31032.1 et seq. and Government Code Sections 54984 et seq., of Ten Dollars (\$10) per parcel per year which has an improved value of less than \$5,000 within the Saddle Creek Subdivision and to which water service is made available by the District.

Section 2. Rates, Tolls, Fares, and Charges.

The assessment will be for the purpose of meeting water system operating expenses, including employee wage rates and fringe benefits; purchasing or leasing supplies; equipment, or materials; meeting financial reserve needs and requirements; or obtaining funds for capital projects necessary to maintain service within existing service areas.

Section 3. Effect on Prior Action.

This standby assessment was initially adopted by Board Resolutions 2001-36 and 2001-56 in 2001 in accordance with the requirements of California Constitution Article XIID, Sections 4 and 5(a). All provisions of prior ordinances and resolutions of this District not inconsistent with this Resolution shall remain in full force and effect.

Section 4. Large Parcels and Standby Assessments.

Saddle Creek Subdivision contains large parcels awaiting subdivision and development. With the filing of a parcel map, each parcel created within the large parcel shall become subject to the payment of a like standby assessment fee as long as the improvement value is less than \$5,000.

Section 5. Severability.

This Resolution and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this Resolution are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules, and other actions, the terms and provisions of this Resolution shall prevail with respect thereto.

Section 6. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 8th day of June, 2022 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Cindy Secada, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

RESOLUTION NO. 2022 –
STANDBY ASSESSMENT FOR
WEST POINT IMPROVEMENT DISTRICT NO. 3

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following Districts, and that during the fiscal year ending June 30, 2023, it is necessary to provide funds to meet those needs:

West Point Improvement District No. 3

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

Section 1. Findings.

This Board hereby levies a standby assessment charge, pursuant to Water Code Section 31032.1 et seq. of Ten Dollars (\$10) per parcel per year to which water service is made available and that is not receiving water service by the District as determined by a distribution main in a contiguous right of way or easement.

This Board expressly finds and declares that the standby fees herein adopted were in effect prior to November 1, 1996, and have been continued by resolution without increase since that time.

Section 2. Rates, Tolls, Fares, and Charges.

This Resolution collects an existing standby charge imposed exclusively to finance capital costs or maintenance expenses for water and involves no increase in the existing charges.

Section 3. Effect on Prior Action.

The standby assessment was initially adopted by Ordinance 91-05 in 1991. Pursuant to Article XIID, Section 5(a) of the California Constitution, said fees are exempt from the requirements of Article XIID, Section 4.

Section 4. Severability.

This Resolution and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this Resolution are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules, and other actions, the terms and provisions of this Resolution shall prevail with respect thereto.

Section 5. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 8th day of June, 2022 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Cindy Secada, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

**PUBLIC NOTICE
CALAVERAS COUNTY WATER DISTRICT
RE-ESTABLISHMENT OF STANDBY ASSESSMENTS**

Notice is hereby given that on June 8, 2022, at 1:00 p.m., or as soon thereafter as the matter may be heard, at the Calaveras County Water District Board Room, 120 Toma Court, San Andreas, California, the Board of Directors of the District will consider adoption of the re-establishment of Standby Assessments for the areas listed below.

Sewer Standby Assessment Fee of \$10 per month per parcel for those parcels within the Indian Rock Vineyards Subdivision that are not receiving sewer service and to which sewer service is made available.

Water Standby Assessment Fee of \$10 per year per parcel within the West Point Improvement District No. 3 service area for those parcels to which water service is made available that are not receiving water service.

Water Standby Assessment Fee of \$10 per year per parcel within the Ebbetts Pass Improvement District No. 5.

Water Standby Assessment Fee of \$10 per year per parcel which has an improved value of less than \$5,000 within the service areas of Copper Cove Improvement District No. 7 (including the Copperopolis Townsite) and Saddle Creek Subdivision, and Jenny Lind Improvement District No. 6 and to which water service is made available.

Sewer Standby Assessment Fee of \$10 per year per parcel which has an improved value of less than \$5,000 within the service areas of Copper Cove and La Contenta, Improvement District No. 8S and to which sewer service is made available.

The proposed assessments will be used for maintenance and operation, debt service, or to provide the necessary funds for reserves for capital improvements, depreciation, or replacement of sewer or water service facilities.

Information regarding these proposed fees may be obtained from the District's office at (209) 754-3543. If you have any questions, please ask for Catherine Eastburn, Accountant II at (209) 754-3132.

For publication on: May 25, and June 3, 2022

Agenda Item

DATE: May 24, 2022

TO: Finance Committee

FROM: Michael Minkler, General Manager

SUBJECT: Review of Draft FY 2022-23 Operating Budget

RECOMMENDED ACTION:

Review and discussion of Draft FY 2022-23 Operating Budget

SUMMARY:

The Draft FY 2022-23 Operating Budget is attached for the Finance Committee's consideration, along with this overview and discussion of certain details. Through the hard work of all department heads and their budget teams, staff have closed a projected budget gap despite significant inflationary pressure, a 60 percent increase in power costs, new regulatory requirements, necessary increases in salaries and benefits, as well as the need to support and maintain the District's critical infrastructure. The proposed CIP Water and Sewer Loans and respective debt service are also included for discussion. The development of the proposed budget was guided by the values, objectives, and priorities established by the Board during development of the District's strategic plan in 2021.

Operating revenues in the Draft FY 2022-23 Operating budget are projected to increase by \$1.1 million, primarily due to an increase in Water and Sewer Sales (\$673,000), Property Tax revenues (\$318,000), and Investment Income (\$215,000).

The separate Summary Draft FY 2022-23 Operating Budget shows the impact of the debt service associated with the proposed Water and Sewer CIP loans. The net effect of adding the debt service to the operating budget is zero, as it is proposed that the debt service is paid for by a transfer of equal amount from the Water and Sewer Capital R&R funds, (Fund 125 and 135). The roughly \$2 million in R&R funds that will be used for the increase in debt service was previously spent on CIP projects and therefore not reflected in the operating budget. Debt service, however, must be accounted for in the operating budget, which partially explains the significant increase in "Transfers In" that was necessary to balance the budget and the overall increase in expenditures.

The costs associated with the Underground Utility Crew and a new Construction Inspector, both approved in FY 2021-22, are funded in significant part by Capital R&R and CIP project funds. These costs account for a majority of the increase in salaries and wages for Department 54 (Utility Services), as well as the increases in leak repair and paving materials and supplies. As with the new CIP debt service, the R&R funds used to

cover these expenses would otherwise have been spent through the CIP and not reflected in the operating budget. Bringing this work in-house represents a significant cost savings for the District despite the increases in the operating budget.

The Water Resources Department (Department 60) budget includes the proposed addition of a Water Resources Specialist, which will be funded entirely through offsetting cost savings. A separate memorandum detailing the rationale for this new position is included as attachment A. The proposed new position in Water Resources will provide significant benefits for the District across several departments, including collaboration with the Engineering Department on GIS mapping and with External Affairs on water conservation and drought mitigation. Most importantly, the new position will create additional bandwidth for the Water Resources Manager to focus on water transfer opportunities, FERC relicensing, and the District's more complex water rights and resource management issues. The Water Resources Department budget will decrease slightly in FY 22/23 if the new position is added by decreasing reliance on consultants.

The proposed Department of Administrative Services budget (Department 59) includes the addition of an Information Systems Technician. The IS Tech would provide much needed additional IT support and would free up the IS Manager to focus on cyber security and more complex system maintenance and improvement projects. Water agencies are increasingly under threat from cyber-attacks and, as described in detail in the memorandum included as Attachment B, staff's recommended approach to bolstering the District's IT security and functionality is through adding this new position. While the cost of this position would only be partially offset by immediate savings of about \$44,000, the potential benefits and risk reduction outweigh the budget impact.

The following are some highlights in Services and Supplies budget items:

- Power – CPPA recently announced that they will be increasing their rates from 9 to 15 cents per kw/hr. on July 1, a 60% increase. This rate hike will increase the District's electric power expenditures from \$997,000 to \$1,575,000, or \$578,000. Even with the scheduled increase, CPPA rates are still half of PG&E's commercial rates.
- Leak Repair Supplies – Funding increase of \$60,000 in support of the Underground Utility Crew. This increase is funded by a transfer from the Water Capital R&R Fund (Fund 125).
- Pumps and Motors Repair – The \$50,000 increase brings the budget in line with historical expenditures. Through April 30, 2022, year-to-date cost is \$156,900.
- Chemicals – Increase of \$34,063 due to inflationary pressures.
- Paving and Asphalt Repairs – \$45,000 increase to support the Underground Utility Crew. Cost is also affected by inflationary pressure. This increase is funded by a transfer from the Water Capital R&R Fund (Fund 125).
- Outside Legal Fees – Decrease by \$45,000.
- Professional Services – Decrease by \$164,884, in part due to decreased use of consultants in Engineering and Water Resources.
- Retiree Health Costs – Increase due to rising health insurance costs and recent retirements that will increase health costs for current retirees by a projected

\$90,405.

- Third-Party Payment Processing – Debit and credit card transaction fees continue to increase so the proposed budget passes those costs on to customers. This will be the first time the District has passed these costs on to customers since 2008, but it is becoming common in the utilities industry and staff recommend the change. Customers will have the option to pay directly from their checking accounts for free, which will likely decrease the use of debit and credit cards. The cost could still exceed \$100,000 for the year, which in the proposed budget will be passed through to customers who choose those forms of payment. Significant outreach to inform customers of this change will be launched prior to implementation.

As in the current fiscal year, staff are also proposing that the District does not contribute to the OPEB fund in FY 2022-23. With the recent changes to the District's retiree health benefit program and significant market swings over the last 24 months, staff recommends waiting until the next OPEB valuation before determining the required level of OPEB contributions, if any are needed.

The draft Capital Outlay budget includes the following equipment purchases and projects, as well as the leased vehicle costs. These expenditures are funded by the Special Project Fund within the Interest Reserve Fund, Fund 108.

- District-Wide - Critical Generator Replacement (FEMA match)
- District-Wide - Water Quality Sampling Stations
- New Shop - Used Forklift
- Underground Crew - Remote Control Flaggers
- Meadowmont Pump Station - Pump Head Replacement Project
- Ebbetts Pass - PRV Replacement Project
- La Contenta WWTP - Septage Dump Station
- Vallecito WWTP - Grit Removal
- Operations Headquarters – Office Remodel

This budget process has been a collaborative effort that required significant contributions from Department Heads and their budget teams, as well as valuable assistance from Jeffrey Meyer from Hilltop Securities. The District is fortunate to have talented and dedicated staff who are responsible stewards of the District's limited resources. This proposed budget represents a diligent effort to keep costs low while still ensuring the critical work of the District is completed safely and responsibly.

FINANCIAL CONSIDERATIONS:

All discussed above

*Attachment: Water Resources Specialist Memorandum
Information Systems Technician Memorandum
FY 2022-23 Draft Operating Budget – No CIP Loan
FY 2022-23 Summary Draft Operating Budget – With CIP Loan*

Memorandum

DATE: May 19, 2022
TO: Michael Minkler, General Manager
FROM: Brad Arnold, Water Resources Program Manager
SUBJECT: Proposed Water Resources Department FTE Request

Calaveras County Water District's (District) Water Resources Department (Department) continues to lead the District's water supply and demand planning efforts, support policy navigation, manage water rights and FERC Project¹ analysis, and leads District involvement in several regional and state-wide programs (e.g., SGMA and Integrated Regional Water Management groups). Several of these efforts are critical to meeting the regulatory, mandated, and beneficial planning efforts necessary to meet the District's long-term water management objectives for Calaveras County (County) – as confirmed in the District's 2021-2026+ CCWD Strategic Plan (Strategic Plan). This Department currently consists of one Full-Time Employee (FTE) working under the District's General Manager (GM), often in conjunction with the other departments and staff. Starting with Fiscal Year (FY) 2023, an additional FTE is requested to support key Department functions and efforts that are expected to continue expanding in complexity, regularity, and scope. This document overviews the rationale behind the additional FTE request, provides an overview of Department cost offsets, and details other agencies' staffing for equivalent tasks. For FY 2023 and a FY five-year projection, the additional FTE associated costs are expected to directly offset cost increases in professional service leading to no net increase in anticipated District expenses.

RATIONALE:

The primary considerations leading to this Department FTE request are outlined below:

1. Several of the state's water rights, supply, and demand (conservation) mandated reporting requirements have expanded in frequency and complexity. Some examples, which are expected to continue and/or expand post-drought, include:
 - Monthly enhanced water rights projected and actual demand reporting, required beyond regular annual Statements of Water Diversion and Use.
 - Annual Water Supply and Demand Assessments (WSDAs) per the California Water Code, meant to analyze and track District service areas' water supply reliability and to recommend Water Shortage Contingency Plan (WSCP) actions.

¹ The District owns two hydroelectric projects regulated by the Federal Energy Regulatory Commission (FERC), requiring certain licensing and oversight: 1) North Fork Stanislaus Hydroelectric Project, Project No. 2409, and 2) New Hogan Power Project, Project No. 2903. Both projects are pending FERC re-licensing in the near future.

- Annual (Distribution Systems) Water Loss Audits for each District service area with validation per SB555 related to Water Conservation Legislation actions.
2. The complexity of analysis, review, and engagement with other agencies relating to certain Department project and program efforts aimed at generating new CCWD revenue streams or water supply/storage options has changed. Some examples are:
 - Analysis of contract proposals, environmental, and other information review of District hydropower assets related to FERC relicense efforts are needed.
 - Modeling, analysis, and environmental review of District water rights, diversion and storage systems to support time extension petitions and licensing of rights.
 - Review and analysis of groundwater management and conjunctive use opportunities in Wallace-Burson area (e.g., initiating a District recharge program).
 - Increased engagement with Stockton East Water District, Bureau of Reclamation and other agencies regarding potential New Hogan Reservoir water transfer opportunity (e.g., environmental review, water board petition navigation, and coordination with transfer partner(s) staff and New Hogan operations staff).
 3. The District has expressed interest in expanding its watershed management functions (e.g., wildfire and climate change risk review), identifying new water supply and storage opportunities, and progressing its in-County beneficial use options. These efforts are aimed at securing and protecting the District's water supply rights, and are expected to require significant planning, modeling, and analysis to advance.
 4. There is a need for District staff to have Geographic Information Systems (GIS) and backup modeling knowledge and skills, as well as, the ability to accurately document and analyze data sets (e.g., 2022 Redistricting and water systems analysis efforts).

Given the considerations outlined above, dedicated Department staff support is needed for modeling, analysis, and other technical support required to continue making progress on these items. The additional Department FTE support will, in turn, free up existing staff time to focus on key efforts that focus on generating new CCWD revenue streams or developing water supply/storage options - as outlined in the Strategic Plan. In support of these considerations, the proposed FTE would likely be focused on the following tasks in FY 2023²:

40% Modeling & Analysis Support

- Technical review of in-County conjunctive use opportunities and analysis of water use potential to support recharge program (e.g., New Hogan supplies). Needed to progress options and for incorporation in SGMA and to establish potential CCWD revenue generating recharge program.
- Analysis of New Hogan operational conditions, water release parameters, and other information needed to progress the water transfer opportunity.
- Assist with development and enhancement of District water rights modeling tools and documentation.

25% Program Review & Management Support

² Assumes FTE would not be available for Department support until September or October 2022.

- Analyze and review impacts of Water Conservation Legislation, particularly the water loss components, to understand implications for District operations.
- Analyze District water shortage methodology and develop water shortage contingency planning efforts for individual service areas.
- Develop initial watershed management materials and literature review of impacts, methods, and contingency options (per Strategic Plan objectives).
- Support District External Affairs Manager with technical review of District and customer-level water conservation targets and efforts.

20% District Reporting Requirements

- Support development of District annual WSDAs, Water Loss Audits, and required water rights reporting.

10% District GIS/Data Management Task Support

- Support District GIS tasks for Department and other District staff, as needed.
- If no experience, work through training/seminars to develop knowledge and skills.

5% Administration/Other Tasks

- Employee Task Management, Annual Goals & Objectives Review, etc.
- Develop memos, reports, and presentations for management staff and District Board of Directors.

Beyond FY 2023, the Department anticipates this FTE directly supporting the tasks and efforts listed below. Several of these Department efforts have been directly identified as key priorities in the District Strategic Plan.

- Performing needed technical analysis and support to review benefits and risks of District hydropower assets to support FERC relicensing effort.
- Support modeling and analysis of Mokelumne River Watershed Long-Term Water Uses (e.g., state-filed water rights application).
- Support technical evaluation of new District water storage options (e.g., New Melones Reservoir, expanded Bummerville Regulating Reservoir).
- Develop and perform regular County land use (agricultural) water needs assessment to better understand trends, opportunities, and other factors.
- Assist with development of comprehensive watershed and alternative water supply plans (e.g., White Pines Lake and Mill Pond, per Strategic Plan).
- Continue development and support the expansion of District watershed management program.
- Support technical analysis and review of regulatory changes.

COST OFFSETS:

For FY 2023, the costs for the proposed FTE are expected to offset the anticipated increases in professional services needed to support Department tasks and efforts. These costs generally follow the considerations outlined above (e.g., enhanced reporting requirements). Table 1 outlines this direct offset in costs for the proposed Department FY 2023 budget, assuming the FTE can perform the tasks identified above.

LONG-TERM SUPPORT:

The current Manager of Water Resources (Department Manager) FTE will continue to manage the District’s water rights program and FERC Project analysis going forward. That position will also continue to navigate the District’s involvement in several regional and state-wide programs, and will set Department priorities in coordination with the GM and per the Strategic Plan objectives. The Department Manager would directly oversee the proposed FTE and guide them on technical support expectations, modeling and analysis, and other Department needs.

Over the next five years, statewide reporting and other professional services costs are expected to increase – consistent with the trends seen over the past several years. Table 2 outlines the five-year projection of FTE costs with these projections, and the anticipated offset of District expenses for each of these FYs.

OTHER AGENCIES:

An overview of other water agencies’ staffing for roles and responsibilities similar to the Department is provided in Table 3.

Table 3. Comparable Water Agency Staffing Levels

Agency	Agency Total ¹	Department Equiv.		
		Mgmt-Level	Staff-Level	Total Staff
Calaveras County Water District	70	1	0	1
Amador Water Agency	43	1	1	2
Modesto Irrigation District	455	2	4	6
Placer County Water Agency	350	1	3	4
South Lake Tahoe PUD	107	1	2	3
Tuolumne Utilities District	81	1	2	3
Average (non-District)		1.0	2.5	3.5

¹ Based on available organization chart and position description information.

Comparable staffing titles and salaries are provided in Table 4. These data were used to recommend an FY 2023 salary range for the proposed FTE.

Table 4. Comparable Water Agency Staff Salaries

Agency	Position Title(s)	Salary Range (\$/yr)	
		Low End	High End
Amador Water Agency	Assistant Engineer ¹	\$82,152	\$102,690
Modesto Irrigation District	Water Resources Analyst I	\$68,661	\$87,880
	Water Resources Analyst II	\$75,774	\$97,011
Placer County Water Agency	Water Management Technician	\$63,806	\$81,428
	Water Management Specialist	\$79,265	\$101,150
South Lake Tahoe PUD	Water Conservation Specialist ¹	\$66,429	\$84,782
Tuolumne Utilities District	Management Analyst ²	\$71,011	\$86,299
	Assistant Engineer ²	\$72,176	\$87,755
Average		\$72,785	\$91,647

¹ Essential duties and responsibilities appear similar in scope.

² Mix of duties, functions, and qualifications between existing positions.

Table 1. FY 2023 Anticipated District Cost Offsets

GL/Budget Item	Anticipated Cost w/FTE (\$)	Anticipated Cost w/o FTE (\$)	Difference (\$)
60000 FTE Salaries/Wages	\$237,503 ¹	\$145,856	+\$91,647
60005-60115 FTE Benefits	\$75,945 ¹	\$39,696	+\$36,249 ³
60310 Materials & Supplies	\$7,100	\$4,500	+\$2,600
60590 Professional Services (see below)	\$79,000	\$230,753	-\$152,953
60810 Training, Conferences & Travel	\$6,500	\$4,200	+\$2,300
61450 Mandated Plans ²	\$5,000	\$25,000	-\$20,000
Sub-Total FY 2023 Department Budget	\$411,048	\$450,005	-\$38,957

¹ Additional Department FTE “Water Resources Specialist” within SEIU; base salary \$91,647 per year.

² Anticipated from FTE support for District Urban Water Management Plan (UWMP) response development.

³ Benefits approximately 39.5% of proposed FTE base salary.

FY 2023 Professional Services (60590) Anticipated Cost Offsets

60590 Budget Line-Item	FY 2022 Reference (\$)	Anticipated Cost w/FTE (\$)	Anticipated Cost w/o FTE (\$)	Difference (\$)
General Water Rights Support Serv.	\$30,000	\$34,000	\$44,400 ¹	-\$10,400
PO834162 Water Rights Reporting	\$9,405 ²	\$0	\$45,405 ¹	-\$45,405
Eastside GSA: Required GSP Analy.	\$0	\$0	\$6,000 ³	-\$6,000
Water Conservation Leg. Support	\$9,948	\$0	\$9,948	-\$9,948
FERC Re-License Support Serv.	\$100,000 ²	\$45,000	\$100,000	-\$55,000
Watershed Management Study Dev.	\$25,000 ²	\$0	\$25,000	-\$25,000
Sub-Total FY Budget	\$174,353	\$79,000	-\$230,753	-\$151,753

¹ Consultant requested for continued enhanced state reporting requirements.

² FY 2022 adopted budget value.

³ Anticipated support for CCWD-proposed conjunctive use program incorporation into GSP analyses.

Table 2. 5-year FTE Cost Projection

GL/Budget Item	FY 2023 (\$)	FY 2024 (\$)	FY 2025 (\$)	FY 2026 (\$)	FY 2027 (\$)
Additional FTE-related Costs Expenses					
60000 Proposed FTE Salaries/Wages	\$91,647	\$94,396	\$97,228	\$100,145	\$103,149
60005-60115 Proposed FTE Benefits	\$36,249	\$37,336	\$38,457	\$39,610	\$40,798
60310 Materials & Supplies (FTE Only)	\$2,600 ¹	\$0	\$0	\$0	\$0
60810 Training, Conf & Travel (FTE Only)	\$2,300	\$1,900 ²	\$1,900 ²	\$1,900 ²	\$1,900 ²
Sub-Total Cost Expenses	\$132,796	\$133,632	\$137,585	\$141,655	\$145,847
Additional FTE-related Cost Savings					
60590 Professional Services ³	\$151,753	\$103,851	\$100,400	\$140,400	\$136,400
61450 Mandated Plans	\$20,000	\$13,500	\$80,000	\$14,000	\$16,000
Sub-Total Cost Savings (Anticipated)	\$171,753	\$142,400	\$180,400	\$154,400	\$152,400
Sub-Total Department Budget Projection	\$38,957 Saved	\$8,768 Saved	\$42,815 Saved	\$12,745 Saved	\$6,553 Saved

Note: Assumed +3% escalation in FTE salaries/wages and benefits between FYs.

¹ Initial equipment purchase (cubicle walls and equipment, laptop computer, etc.)

² Does not include introductory FTE trainings/seminars post FY 2023.

³ Escalation based on prior FY data and anticipated changes in mandated plan requirements.

FY Anticipated Costs Notes:

FY 2023 – See Table 1 for estimated costs/expenses; compared to FY 2022 for 60590 Professional Services.

FY 2024 – Decreased monthly water rights reporting replaced with increased water conservation support services need.

FY 2025 – Savings on water rights support; increased 61450 Mandated Plans for 2025 UWMP Update development.

FY 2026 – Increases in FERC Re-License Support services, specific to North Fork Hydropower Project efforts.

FY 2027 – Continued increases in FERC Re-License Support. Additional savings in water rights support for time extension and licensing work (via District modeling and analysis updates).

Cost Savings to District (FY 2023 to 2027): **\$21,967 per year (on average)**
\$109,838 total over 5-years

Agenda Item

DATE: May 24, 2022

TO: Michael Minkler, General Manager

FROM: Stacey Lollar, HR Manager

SUBJECT: Information Technology Department Analysis

SUMMARY:

As with most water agencies, Information Technology (IT) has become a vital, yet complex component of our organization. In addition to assuring our technology throughout the District is fully functioning, there are many challenges IT faces on a daily basis. This includes responding to employee's needs in a timely manner, troubleshooting evolving security threats, asset and data management, and improving our outdated IT infrastructure. Additionally, cyber security has become a global concern for businesses and consumers. For instance, in 2020 U.S. government organizations alone suffered from 79 ransomware attacks with an average ransom demand of \$570,857. At a local level, the District and Joint Powers Insurance Authority (JPIA), our liability insurance company, has seen increased needs for policies, procedures, and pro-active IT work efforts in district IT systems over the past couple years due to the increased trend in cyber-attacks. In FY 2020/21 JPIA's total cybersecurity program premium for all members was approximately \$140,000 and was incorporated within the liability program coverage. In FY 2021/22, the premium increased to over \$900,000 due to rapidly and dramatically hardening market conditions according to JPIA, which resulted in increased costs to the District's liability program. Beginning this FY 2022/23 cybersecurity coverage will become a standalone program with premiums anticipated to increase by 40% to 70%. Additionally, the District is required to submit an 11-page application subject to approval from the carrier. Once approved, there is \$5 million coverage limit with several sub limits and a \$75,000 to \$100,000 deductible.

For the past several months, management staff has developed a deep understanding of the District's IT needs since the onboarding of our current Information Systems Administrator (IS Admin). Our IS Admin has reviewed the most current third-party IT assessment on the District's IT department, conducted a District-wide site inventory, hardware assessment, created a 5-year capital replacement plan, and network assessment. The results of our IS Admin's efforts have determined the following challenges of the District's current IT environment:

- Inconsistent hardware/devices - This includes computers, printers, etc.
- Inconsistent environments - Networking environments and technologies vary between sites (primarily in hardware).
- Multiple networks to maintain due to the many working locations throughout the county.
- More than 160 devices - computers, laptops, surface pros and cell phones.
- Multiple hardware and device locations throughout Calaveras County – over 15 locations

These results are consistent with the several comprehensive reviews of the District's Information Technology (IT) system that have been conducted over the past 12 years by various third-party IT consultants. **In each assessment, the District received less than favorable results with a lengthy list of recommendations.** In short, our District's IT infrastructure is outdated with inconsistent hardware and is continually at risk of security threats. Currently the District cannot meet the recommended ongoing tasks to improve our IT system, with one (1) full-time IT employee.

Staff have been working to find solutions to address the IT needs of the District which includes updating past practices and shortfalls of the IT department. A few solutions have been made to increase the reliability, efficiency and security of our IT system. Efficiency solutions include:

- E-mail filtering and a phishing campaign.
- Virus protection, Firewall, and wireless system upgrades to all for a more secure environment.
- Cell phone device management system implementation and the upgrade of new phone system.
- Remote device management on all computers for quick and effective remote troubleshooting, device auditing, and patch management.
- Implementation of multi-factor authentication.
- Daily auditing on virus protection, system and network logs, backups, and Microsoft 365 logins.
- Deployment of a new server.

Despite these efforts to correct the deficiencies identified in the assessments, we have been unable to make significant progress with lasting benefits. Some of the solutions were deployed once or on a minimum level. Though they have proved to be useful, some of the solutions require multiple deployments (e-mail phishing campaigns) or additional implementation to take advantage of the solution's full capabilities (daily auditing). This requires additional staff time to deploy, administer, and maintain, which is not practical with only one (1) IT staff member.

Since the creation of the IT department over 20 years ago, the District has staffed only one (1) employee, with the assistance of an IT Managed Service Provider (MSP) over the past few years. Because of this extremely lean staffing level, the District IS Admin has been forced to become a generalist in all IT functions. This arrangement has led to

the current status of the IT department which primarily works in a constant reactive state. The amount of work required to maintain a reliable and secure IT system of the District's size is not sustainable with one (1) IT employee. Therefore, the District is now compelled to consider the addition of staff to the IT department.

Several years ago, the District recognized the need for additional IT help as well. As a temporary solution an IT MSP was hired to assist with special projects and end user support. Since 2017 over \$145,000 was spent on these services which unfortunately proved to not be beneficial to the District. However, staff updated a desired scope of work and obtained quotes from several IT MSPs for end user support. Quotes received ranged from \$1,700 to \$8,500 per month for 20 to 25 hours per week for remote work only. However, the needs of the District require on-site assistance. When each MSP was approached to revise their quote with on-site support, the unanimous response was they would need to hire another staff member and the cost would increase exponentially. Therefore, the hiring of an MSP is no longer a cost-effective solution.

Management, in conjunction with our IS Admin, then began to explore the addition of staff to the IT department. We first reviewed the typical and most effective design of an IT department which includes dedicated employees to one of the four (4) distinct functions of IT – network administration, systems administration, security (including cyber security), and user help desk. Additional factors that are considered when determining the personnel needs of an IT department include number of employees, technical ability of employees, number of operating systems and networks, number of devices, hardware standards, and location of hardware. According to the most recent Robert Half International (nationwide staffing company) study, 45:1 is the recommended metric for the number of personnel to the number of IT end user support employees. This recommended metric is focused only on the end user support function of an IT department and does not take into account the other three functions. Management also reviewed IT departments in neighboring water and wastewater organizations and their staffing levels varied greatly. For example:

- Amador Water Agency is contracted with an MSP and their three (3) person Electrical/Instrumentation department handles user help desk questions for over forty employees
- South Lake Tahoe P.U.D. IT department has four (4) employees for over one hundred employees
- T.U.D. has one (1) employee (IT Administrator) for over eighty employees
- El Dorado Irrigation District has an IT department of eight (8) plus two (2) limited term employees for over 220 employees
- Calaveras County has a large IT department with fifteen employees who specialize in a specific function for hundreds of employees. Additionally, they have employees in each department to assist with simple IT help desk needs

RECOMMENDATION:

After reviewing the MSP quotes, the ideal structure of an IT department, makeup of neighboring IT departments, the current status of our IT infrastructure and network, it is staff's recommendation to add an additional employee to the IT department. A new position within the SEIU Local 1021 would need to be created, as the current IS Analyst classification does not fit the current needs of the District. The primary purpose of the new classification, Information Systems Technician (IS Tech), will be:

- **End User Support** - Over half of our IS Admin's work week (between 25 and 30 hours) is spent on end user support. This includes troubleshooting end user hardware problems, password resets, and software troubleshooting. Though remote device management software has been deployed on all District devices, there are still times that require IT to visit field locations for troubleshooting.
- **New Hardware Deployments** –The District has implemented a five (5) year replacement program for hardware, which is the typical lifespan of most IT hardware. Based on the current number of District devices and their age, approximately twenty computers and twenty cell phones need to be deployed annually to maintain the replacement program. A single computer takes six (6) to eight (8) hours to deploy and a phone takes about one (1) hour. This equates to a minimum of 160 hours per year or an average of three (3) hours per week. Once you add in additional peripheral hardware you can expect the required number of work hours for this function to increase to nearly 200 hours per year or four (4) hours per week.
- **Mobile Device Management** – Mobile device logging, app management, and troubleshooting.
- **E-mail Security Audits** – This requires about one (1) hour of time daily and is not being conducted on a regular basis due to other immediate needs of the department.
- **Routine Documentation** – There is a lack of documentation within the IT department on standard operating procedures, hardware/network logging, and tutorials. With the addition of this position the department would be able to create and maintain these necessary documents. Once the documents are created, which will be a large initial work effort, the documents can be maintained weekly from one (1) to two (2) hours per week.
- **Asset Scrubbing** – This task occurs at various times during the year and will take 50 to 60 hours over the course of the year.
- **Project Work Assistance** – Depending on an incumbent's knowledge and technical ability, they will be able to assist the IS Admin with projects as time permits.

With the addition of an additional IT staff member, Our IS Admin will be able to focus on the following high level strategic tasks:

- **Monthly testing of backup data** – 10 hours per month.
- **Patching programs for software, hardware, and operating systems** – Software and hardware patches can occur as frequently as every two (2) weeks or when identified through security risk assessments. Hardware, such as our servers, require patching once a month. Operating systems patching occurs on an automated regular basis, however, this often results in additional end user troubleshooting needs due to incompatibilities.
- **Compatibility research for software expansion** – Operating systems change every two (2) years. With each change it requires a concerted effort to identify the compatibility of the new operating system with current hardware and software without the need to replace large swaths of hardware or performing costly software upgrades on an urgent basis due to end of life to ensure compatibility. This type of research is needed for the upcoming move from windows 10 to windows 11 and will be needed again with future upgrades and IT advancements.
- **Server Hardening** – This a regular maintenance function, such as patching as discussed above, which can be due to deprecation of technologies during the active life cycle of the server. This specific task is an audit function of cyber security as well as data continuity to prevent hardware or software deprecation from impacting staff access and functionality.
- **Network Configuration and Monitoring** – This task allows the IS Admin to measure loads to properly address or allocate system resources to handle the various software functions needed to run quickly and efficiently. This task will take approximately 30 minutes per day. However, when hardware and software changes are made, more attention will be focused on this task.
- **System Audits** – Daily, weekly and quarterly audits are needed on active directory, logins, and server security. This will take on average 10 hours per week for the daily and weekly audits. An additional 4 hours will be required when quarterly audits are due.
- **Network Monitoring** – Ideally this would be a full-time task for an employee. However, we could develop a system to monitor and log our network traffic and review the logs for 2 to 3 hours during the day.
- **Cyber Security Awareness Training/Testing** – One (1) phishing campaign has been conducted over the last six (6) months, however it is recommended that these campaigns be conducted on a regular basis. This task will take one (1) hour per week to deploy and monitor.
- **General IT infrastructure management** – This includes managing the IT capital replacement plan, software licensing requirements, and project deadlines.
- **Disaster recovery plan** – Currently there is no formal disaster recovery for the District's IT hardware, software, and employee needs. Once the plan is built and implemented, which is expected to take 80 hours, it will require plan maintenance

when new or changing systems are implemented. The time required for this maintenance will vary based on the changes required.

Management has met and conferred with the bargaining units regarding the addition of the IS Technician series to the Service Employees International Union (SEIU) Unit. With this addition, we also recommend the IS Admin position move from the SEIU Local 1021 unit to the Management and Confidential Unit (MCU) and become an exempt position. IT positions are often a part of professional, confidential, or management units due to their access to confidential information and their decision-making authority. These changes will require a side letter to the SEIU Local 1021 to remove the IS Admin and add the IS Technician classification. A side letter will also be required for the MCU to add the IS Administrator position.

FINANCIAL CONSIDERATIONS:

Moving the IS Administrator to the MCU will provide four (4) additional salary steps (2.5% each step) to the position due to the 9-step salary system of the MCU. The range will move from \$7,981 to \$9,703 (SEIU Range) to \$7,981 to \$10,710 (MCU Range). Additionally, the position will become exempt and eligible for the MCU's management leave and employer 457 matching contribution.

The wage range for the IS Technician I/II classification is proposed as follows:

Information Systems Technician I:
Hourly - \$27.46 to \$33.38
Monthly - \$4,759 to \$5,785
Yearly - \$57,108 to \$69,420

Information Systems Technician II:
Hourly - \$30.27 to \$36.80
Monthly - \$5,247 to \$6,379
Yearly - \$62,964 to \$76,548

With the hiring of an IT Tech the District would be able to eliminate the annual \$25,000 payment to our current MSP (Coneth) for the maintenance of our servers and other network equipment including router integration. A \$2,000 annual payment to HPE could also be eliminated, because we would have the staff to maintain IT hardware. Once an IS Tech is up to speed, the IT department will be able to manage access controls in-house, which will save an additional \$7,000 to \$8,000 annually in future fiscal years.

The potential impact on the FY 2022/23 operating budget will be approximately \$93,000, which is the difference between salaries and benefit costs of approximately \$120,000 and \$27,000 in projected IT service costs paid to outside vendors for the coming fiscal year as identified above.

	2022-23	2021-22	Variance
	Department Requested	Board Approved	
Sources			
Est. Starting Fund Balance	-	8,037,719	(8,037,719)
Operating Revenue	14,943,474	14,151,395	792,079
Non-Operating Revenue	5,029,708	4,689,450	340,258
Transfers In	4,114,865	1,756,797	2,358,068
	<u>24,088,047</u>	<u>28,635,361</u>	<u>(4,547,314)</u>
Uses			
Salaries and Benefits	12,067,660	10,648,934	1,418,726
Services and Supplies	8,910,627	8,138,437	772,190
Capital Outlay	1,042,738	867,768	174,970
Debt Service	2,067,022	2,103,112	(36,090)
Transfers Out	-	6,877,111	(6,877,111)
	<u>24,088,047</u>	<u>28,635,362</u>	<u>(4,547,315)</u>
Net Budget	(0)	(1)	1

	2022-23 Dept Requested Budget			Fund			2021-22 Board Approved			Variance
	300	500	Total	300	500	Total	300	500	Total	
59100	Transfers In - Debt (125/135/108)	954,409	174,350	1,128,759	508,682	8,401	517,083			611,676
59100	Transfer In - CIP (120/130/104)	790,095	302,961	1,093,056	553,616	215,496	769,112			323,944
59100	Transfer In - Operating (125/135)	713,718	36,594	750,312	-	-	-			750,312
59100	Transfer In - Capital Outlay (108)	620,480	422,258	1,042,738	-	470,602	470,602			572,136
59100	Transfer In - Operating (108)	73,000	27,000	100,000	-	-	-			100,000
	Total Transfers In	3,151,702	963,163	4,114,865	1,062,298	694,499	1,756,797			2,358,068

Operating Revenue

41000	Water/Sewer Sales/Resid	8,793,726	5,542,025	14,335,751	8,514,746	5,147,926	13,662,672			673,079
41100	Irrigation Water Sales	10,723	-	10,723	10,723	-	10,723			-
41200	Water Sales-Fire Hydrant	170,000	-	170,000	170,000	-	170,000			-
42000	Inspection Fees	-	5,000	5,000	-	8,000	8,000			(3,000)
42100	Plan Check Fees	-	-	-	-	-	-			-
44100	Account Establishment Fees	47,000	3,000	50,000	65,000	5,000	70,000			(20,000)
44110	Delinquent Account Charge	55,000	40,000	95,000	55,000	40,000	95,000			-
44120	Termination of Services	-	-	-	-	-	-			-
44200	Backflow Certification Testing	4,000	-	4,000	4,000	-	4,000			-
44300	Install Water Meter	30,000	-	30,000	30,000	-	30,000			-
44500	Repair Labor/Materials	18,000	32,000	50,000	16,000	28,000	44,000			6,000
44510	Misc Operating Revenue	33,000	-	33,000	33,000	-	33,000			-
44510	Reimbursable Expense	-	45,000	45,000	-	24,000	24,000			21,000
44900	Other Water/Sewer Charges	-	-	-	-	-	-			-
48100	Concept Approval Fees	-	-	-	-	-	-			-
48190	Misc Operating Revenue	83,950	31,050	115,000	-	-	-			115,000
	Total Operating Revenue	9,245,399	5,698,075	14,943,474	8,898,469	5,252,926	14,151,395			792,079

Non-Operating Revenue

48130	Rental Revenue	60,590	22,410	83,000	58,300	18,657	76,957			6,043
51100	Interest Income/CCWD Invest	167,170	61,830	229,000	10,000	3,500	13,500			215,500
52100	Property Taxes	2,554,346	616,622	3,170,968	2,389,385	588,434	2,977,819			193,149
52420	Standby Fees	95,630	35,370	131,000	95,630	35,370	131,000			-
54300	Power Sales-North Fork	452,600	167,400	620,000	430,448	159,207	589,655			30,345
54400	Power Sales-New Hogan	58,400	21,600	80,000	91,000	30,000	121,000			(41,000)
54510	Grant Revenue/Federal Agencies	-	-	-	-	-	-			-
54520	Grant Revenue/State Agencies	-	-	-	-	-	-			-
54600	Other Non-Op Revenue	522,490	193,250	715,740	569,049	210,470	779,519			(63,779)
54610	Misc Income	-	-	-	-	-	-			-
	Total Non-Operating Revenue	3,911,226	1,118,482	5,029,708	3,643,812	1,045,638	4,689,450			340,258

Total Sources	16,308,327	7,779,720	24,088,047	13,604,579	6,993,063	20,597,642	3,490,405
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2022-23 Dept Requested Budget								2021-22 Board Ammended		Variance	
		Department						Total			
		50	54	56	57	58	59	60	74	68	6
Salaries and Benefits	FTEs	0	51	4	7	10	2	74	68	6	
Salaries Wages	-	4,749,004	510,966	43,200	869,525	1,023,827	237,503	7,434,025	6,509,744	924,281	
Payouts	-	30,494	-	-	-	-	-	30,494	196,406	(165,912)	
On Call Pay	-	21,100	-	-	-	-	-	21,100	21,100	-	
Standby Pay	-	15,400	-	-	-	-	-	15,400	15,400	0	
Overtime	-	200,000	600	-	600	5,000	-	206,200	250,000	(43,800)	
Benefits	-	1,862,821	105,925	107,545	328,477	349,248	61,783	2,815,799	2,532,694	283,105	
Medical Reimbursements	-	-	-	2,000	-	-	-	2,000	27,120	(25,120)	
Retirement Expense	-	687,714	63,907	-	94,197	107,750	13,024	966,592	726,013	240,579	
CalPERS UAL	-	461,373	17,026	-	28,970	23,620	61	531,050	370,457	160,593	
Retirement Health Savings	-	25,560	3,840	-	5,880	9,000	720	45,000	-	45,000	
Total Salaries and Benefits	-	8,053,466	702,264	152,745	1,327,649	1,518,445	313,091	12,067,660	10,648,934	1,418,726	

SERVICES & SUPPLIES											
Power	15,400	1,573,000	-	-	-	-	-	-	1,588,400	1,007,000	581,400
Water	4,000	4,296	-	-	-	-	-	8,296	8,296	-	
Sewage	-	46,734	-	-	-	-	-	46,734	46,734	-	
Telephone Lease Line	-	-	-	-	-	-	-	-	-	-	
Telephone	14,500	83,167	-	-	-	-	-	97,667	106,151	(8,484)	
Refuse/Disposal	3,700	15,608	-	-	-	-	-	19,308	18,455	853	
Materials & Supplies	40,000	114,000	4,200	3,750	14,000	4,250	7,100	187,300	165,745	21,555	
Herbicide	-	1,500	-	-	-	-	-	1,500	1,500	-	
Safety Equipment/Consumables	-	42,600	-	-	-	-	-	42,600	40,000	2,600	
Tools	500	30,000	-	-	-	-	-	30,500	30,500	-	
Uniforms - New	-	16,200	-	-	-	-	-	16,200	16,200	-	
Materials and Supplies - CalFire	-	18,000	-	-	-	-	-	18,000	18,000	-	
Safety Equipment	-	-	12,500	-	2,000	-	-	14,500	4,800	9,700	
Lab Supplies, Consumables	-	40,000	-	-	-	-	-	40,000	40,000	-	
Ozone System Parts	-	10,000	-	-	-	-	-	10,000	10,000	-	
UV Bulb/MBR Replacement	-	110,000	-	-	-	-	-	110,000	110,000	-	
Electrical Parts Replacement	-	70,000	-	-	-	-	-	70,000	80,000	(10,000)	
Leak Repair Supplies	-	160,000	-	-	-	-	-	160,000	100,000	60,000	
Road Repair Materials	-	31,250	-	-	-	-	-	31,250	25,000	6,250	
SCADA, Radio Supplies	-	17,000	-	-	-	-	-	17,000	10,000	7,000	
Septic Tanks, Repair & New	-	11,200	-	-	-	-	-	11,200	10,000	1,200	
Meters, New & Replacement	-	10,000	-	-	-	-	-	10,000	30,000	(20,000)	
Aerator/Compressor Repair	-	18,000	-	-	-	-	-	18,000	18,000	-	
Computers/Peripherals	-	18,500	-	-	-	-	-	18,500	18,500	-	
Control System/Pressure Transducer	-	5,000	-	-	-	-	-	5,000	10,000	(5,000)	
Headworks/Solids Removal and Repair	-	20,160	-	-	-	-	-	20,160	18,000	2,160	
HVAC	-	8,500	-	-	-	-	-	8,500	8,500	-	
Mixers/Valves/Repair Kits/ Actuators	-	25,000	-	-	-	-	-	25,000	15,000	10,000	
Monitor Wells Repair	-	5,000	-	-	-	-	-	5,000	-	5,000	
Pumps/Motors Repair	-	140,000	-	-	-	-	-	140,000	90,000	50,000	
Solids Handling Eq Repair	-	5,000	-	-	-	-	-	5,000	5,000	-	
Admin Technologies Comm	-	-	-	-	-	72,400	-	72,400	20,000	52,400	
Chemicals	-	374,690	-	-	-	-	-	374,690	340,627	34,063	
Outside Services/Repairs	29,300	115,569	-	-	-	-	-	144,869	110,843	34,026	
Fire Ext. Testing Cust. Base	-	2,000	-	-	-	-	-	2,000	2,000	-	
Spraying - Weeds & Insects	1,000	30,000	-	-	-	-	-	31,000	13,000	18,000	
Snow Removal	-	6,600	-	-	-	-	-	6,600	6,000	600	
Uniform Laundry	-	21,209	-	-	-	-	-	21,209	21,209	-	
Fire Hydrant Maintenance	-	56,625	-	-	-	-	-	56,625	54,420	2,205	
Service Maintenance Contracts	7,680	-	-	-	13,500	125,486	-	146,666	160,622	(13,956)	
Groundwater Monitoring	-	47,250	-	-	-	-	-	47,250	47,250	-	
Instrumentation Tech	-	8,500	-	-	-	-	-	8,500	8,500	-	
Ozone System PM	-	7,000	-	-	-	-	-	7,000	3,500	3,500	
Backflow Device Testing	-	4,000	-	-	-	-	-	4,000	4,000	-	
SCADA Consulting	-	14,000	-	-	-	-	-	14,000	14,000	-	
Hauling /Dig/Crane/Excavator	-	5,000	-	-	-	-	-	5,000	5,000	-	
Pave/Seal/Asphalt Repair	-	145,000	-	-	-	-	-	145,000	100,000	45,000	
Drug & Alcohol Testing	-	-	3,000	-	-	-	-	3,000	2,200	800	
Septic Hauling Bio-solids Hauling	-	40,000	-	-	-	-	-	40,000	34,660	5,340	
Tank Cleaning	-	50,000	-	-	-	-	-	50,000	50,000	-	
Building Repairs	5,000	10,000	-	-	-	-	-	15,000	15,000	-	
Recruiting	-	-	21,500	-	-	-	-	21,500	12,850	8,650	
Claims/Damages	5,000	-	-	-	-	-	-	5,000	2,000	3,000	
Computer License/Maintenance Contracts	-	87,320	-	-	-	-	74,011	161,331	150,229	11,102	
Janitorial Services	23,220	-	-	-	-	-	-	23,220	23,220	-	
Laboratory Services	-	165,000	-	-	-	-	-	165,000	165,000	-	
Rentals (Non Vehicles/Equip)	-	56,000	-	-	-	-	-	56,000	67,200	(11,200)	
Outside Legal Fees	-	-	120,000	-	-	-	-	265,000	310,000	(45,000)	
Accounting/Auditing	-	-	-	-	-	41,600	-	41,600	41,600	-	

2022-23 Dept Requested Budget	Department							2021-22 Board		Variance
	50	54	56	57	58	59	60	Total	Ammended	
Advertising/Publicity	-	-	1,500	-	-	-	10,000	11,500	12,000	(500)
Professional Services	-	100,710	100,300	-	50,000	237,480	182,308	670,798	925,686	(254,888)
Operating Exp/Fuel & Oil	-	254,100	-	-	-	-	-	254,100	231,000	23,100
Repairs and Parts	-	95,000	-	-	-	-	-	95,000	95,000	-
Fuel/Repair - Generators	-	20,000	-	-	-	-	-	20,000	20,000	-
Rental Exp/Vehicle and Eq	-	6,200	-	-	-	-	-	6,200	21,200	(15,000)
Vehicle Maintenance	-	10,200	-	-	-	-	-	10,200	9,520	680
Forms and Supplies	-	-	1,450	-	600	1,950	-	4,000	3,350	650
Permits and Licenses	-	21,600	-	-	-	-	-	21,600	10,800	10,800
Late Fees and Other Penalties	-	-	-	-	-	-	-	-	-	-
Director Elections	-	-	-	5,000	-	-	-	5,000	-	5,000
Postage	-	-	-	-	-	15,950	-	15,950	15,950	-
Publications/Subscriptions	-	1,000	150	-	600	-	-	1,750	1,250	500
Memberships/Dues	-	20,000	42,925	-	600	495	63,206	127,226	124,046	3,180
Recording/Title Reports	-	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	1,000	-	1,000	1,000	-
Training, Conf & Travel	-	35,000	23,700	17,500	21,000	5,000	6,500	108,700	112,125	(3,425)
Other Travel Costs	-	100	750	2,500	600	800	1,000	5,750	5,334	416
Purchased Water	-	20,000	-	-	-	-	508,008	528,008	506,628	21,380
Retiree Health Costs	698,700	-	-	-	-	-	-	698,700	608,295	90,405
Bad Debt Expense	-	-	-	-	-	37,000	-	37,000	52,000	(15,000)
Rate Assistance Program	-	-	-	-	-	60,000	-	60,000	60,000	-
Unemployment Claims	-	-	2,000	-	-	-	-	2,000	2,000	-
Insurance	272,489	-	-	-	-	-	-	272,489	255,163	17,326
State Water/Sewer Fees	-	240,000	-	-	-	-	-	240,000	218,770	21,230
Federal Dam & Admin Fees	-	-	-	-	-	-	696,400	696,400	714,600	(18,200)
State Water Right Fees	-	-	-	-	-	-	150,582	150,582	95,700	54,882
Mandated Plans	-	-	-	-	-	-	5,000	5,000	65,000	(60,000)
Water Efficiency	-	-	-	-	-	4,000	-	4,000	4,000	-
Third Party Payment Processing	-	-	-	-	-	127,000	-	127,000	83,989	43,011
Agent Fees (Custodial)	-	-	-	-	-	7,500	-	7,500	7,500	-
LAFCO Contribution	14,100	-	-	-	-	-	-	14,100	14,100	-
Misc Non-Operating Costs	-	-	-	-	-	-	-	-	16,120	(16,120)
Total Supplies and Services	1,134,589	4,719,388	333,975	28,750	102,900	815,922	1,775,104	8,910,627	8,138,437	772,190
Capital Outlay										
Vehicles Capital Lease	-	351,643	-	-	-	-	-	351,643	302,014	49,629
Equipment Purchased	-	216,095	-	-	-	-	-	216,095	365,754	(149,659)
Projects	-	475,000	-	-	-	-	-	475,000	200,000	275,000
Total Capital Outlay	-	1,042,738	-	-	-	-	-	1,042,738	867,768	174,970
Transfers Out										
Debt Service										
Interest Exp - PERS UAL Loan	153,799	-	-	-	-	-	-	153,799	165,386	(11,587)
Interest Exp - USDA AMI Loan	82,348	-	-	-	-	-	-	82,348	92,500	(10,152)
Interest Exp - VacCon Truck 2021	9,119	-	-	-	-	-	-	9,119	11,000	(1,881)
Interest Exp - USDA EP Reach 3A	53,430	-	-	-	-	-	-	53,430	54,492	(1,062)
Interest Exp - Water Fund Loan	17,774	-	-	-	-	-	-	17,774	17,774	-
Interest Exp - New Hogan Loan	7,169	-	-	-	-	-	-	7,169	9,656	(2,487)
Interest Exp - OP HQ	31,116	-	-	-	-	-	-	31,116	31,116	-
Interest Exp - VacCon Truck 2020	6,746	-	-	-	-	-	-	6,746	10,196	(3,450)
Principal Payment - PERS UAL Loan	336,000	-	-	-	-	-	-	336,000	353,000	(17,000)
Principal Payment - USDA AMI Loan	299,539	-	-	-	-	-	-	299,539	292,275	7,264
Principal Payment - VacCon Truck 2021	114,815	-	-	-	-	-	-	114,815	115,000	(185)
Principal Payment - USDA EP Reach 3A	47,700	-	-	-	-	-	-	47,700	46,700	1,000
Principal Payment - Water Fund Loan	119,268	-	-	-	-	-	-	119,268	119,268	-
Principal Payment - New Hogan	55,242	-	-	-	-	-	-	55,242	55,242	-
Principal Payment - OP HQ	614,626	-	-	-	-	-	-	614,626	614,626	-
Principal Payment - VacCon Truck 2020	118,331	-	-	-	-	-	-	118,331	114,881	3,450
Total Debt Service	2,067,022	-	-	-	-	-	-	2,067,022	2,103,112	(36,090)
Total Operating Expense Budget	3,201,611	13,815,592	1,036,239	181,495	1,430,549	2,334,367	2,088,195	24,088,047	21,758,251	2,329,796

Include in your line item detail, the individual costs for each item listed where applicable.						DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD			
Salaries and Benefits							
SERVICES & SUPPLIES							
Power	\$ 15,400	\$ 10,000	\$ 5,400	\$ 7,675	Electricity for Admin Building (CPPA) 60% Increase Gas for Admin Building (PG&E)	\$ 14,400 1,000	
Water	\$ 4,000	\$ 4,000	\$ -	\$ 3,066	Water Service - 120 Toma	\$ 4,000	
Telephone	\$ 14,500	\$ 22,984	\$ (8,484)	\$ 11,118	AT&T Calnet AT&T Calnet - Long Distance AT&T Calnet - T1 Telephone Line Comcast - OP HQ Increase	\$ 2,460 5,500 1,992 1,032 3,516	
Refuse/Disposal	\$ 3,700	\$ 2,847	\$ 853	\$ 3,073	120 Toma Court Refuse Disposal	\$ 3,700	
Materials and Supplies	\$ 40,000	\$ 45,445	\$ (5,445)	\$ 27,952	Credit Card/Others - Misc. Supplies, OP HQ Staples/Others - Office Supplies Sierra Janitorial - Paper/Cleaning Products Jamesville - Furniture Chairs Appliances/Supplies, Furniture - OP HQ Foothill Printing - Letterhead, Env, Biz Cards, Stamps Treat's / Other - OP HQ Lowe's - Misc., OP HQ GovConnect - printer cartridges - Carbon Copy Signal Service Batteries - Alarm / Fire / Fobs Misc., employee t-shirts	\$ 2,500 20,000 3,000 3,000 1,000 1,500 1,100 500 5,000 400 2,000	
Tools	\$ 500	\$ 500	\$ -	\$ 239	Lowe's Other	\$ 500 -	
Outside Services/Repairs	\$ 29,300	\$ 12,200	\$ 17,100	\$ 26,400	Motherlode Answering Service Office machine repair/maintenance Angel's Heating & Air - Service Iron Mountain - Document Destruction Reed Group - Road maintenance fee - OP HQ Misc. - Signal Service - alarm repair Landscaping - One Time - OP HQ Landscaping - Monthly - OP HQ	\$ 21,000 - 2,500 1,000 800 700 1,500 1,800	
Spraying - Weeds and Insects	\$ 1,000	\$ -	\$ 1,000	\$ 650	Clarke Pest Control - OP HQ Foothill Pest Control - OP HQ (weed spraying)	1,000 -	
Service Maintenance Contracts	\$ 7,680	\$ 7,680	\$ -	\$ 3,323	Clarke Pest Control - OP HQ Foothill Pest Control - OP HQ (weed spraying) Signal Service - OP HQ Alarm Service CISCO Fire - Annual Fire Sprinkler testing Carbon Copy - Color Copier Maint/Copies Carbon Copy - Copier Maint/Copies Carbon Copy - Toner	800 1,000 2,500 400 870 600 1,510	
Building Repairs	\$ 5,000	\$ 5,000	\$ -	\$ 1,641	Miscellaneous repairs to buildings.	\$ 5,000	
Claims/Damages	\$ 5,000	\$ 5,000	\$ -	\$ 11,500	Small claims action against the District not reimbursed by District's property / liability insurance program.	\$ 5,000 -	

Include in your line item detail, the individual costs for each item listed where applicable.						DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD			
Janitorial Services	\$ 23,220	\$ 23,220	\$ -	\$ 19,350	Janitorial services - OP HQ	\$ 20,220	
					Janitorial grounds maintenance - OP HQ	3,000	
Late Fees and Other Penalties	\$ -	\$ -	\$ -	\$ 17	Past due fees on invoices	\$ -	
						-	
Retiree Health Costs	\$ 698,700	\$ 608,295	\$ 90,405	\$ 596,865	Current Retirees - PERS Medical	\$ 240,000	
					Current Retirees - PERS Admin	1,700	
					Current Retirees - ACWA/JPIA Dental	36,000	
					Current Retirees - ACWA/JPIA Vision	11,000	
					Current Retirees - Medical Reimbursement	410,000	
Insurance	\$ 272,489	\$ 255,163	\$ 17,326	\$ 280,267	ACWA/JPIA - Automobile, General Liability	\$ 142,601	
					Auto/General Liability Increase (10%)	\$ 14,260	
					Excess Crime Increase (20%)	\$ 180	
					Excess crime	900	
					Property insurance	99,607	
					Property insurance Increase (15%)	14,941	
LAFCO Contribution	\$ 14,100	\$ 14,100	\$ -	\$ 13,336	CCWD Share of LAFCO Costs	\$ 14,100	
Misc. Non-Operating Costs	\$ -	\$ 16,120	\$ (16,120)	\$ -		\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -		-	
Capital Outlay							
Vehicles Capital Lease	-	-	-	-	See Outlay Tab - Do Not Enter Here	-	
Equipment Purchased	-	-	-	-	See Outlay Tab - Do Not Enter Here	-	
Projects	-	25,000	(25,000)	2,303	See Outlay Tab - Do Not Enter Here	-	

TOTAL	\$ 1,134,589	\$ 1,057,554	\$ 77,035	\$ 1,008,775
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Total with D/S	\$ 3,201,611	\$ 3,160,666	\$ 40,945	\$ 1,916,888
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Include in your line item detail, the individual costs for each item listed where applicable.						DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD			
Salaries and Benefits							
Salaries Wages	\$ 4,749,004	\$ 4,147,151	\$ 601,853	\$ 3,372,219	48 SEIU FTE; 3 MCU FTE: Total 51		
Payouts	30,494	169,686	(139,192)	174,003			
On Call Pay	21,100	21,100	-	-			
Standby Pay	15,400	15,400	-	4,282			
Overtime	200,000	220,000	(20,000)	151,496			
Benefits	1,862,821	1,768,158	94,663	1,307,322			
Medical Reimbursements	-	17,600	(17,600)	2,058			
Retirement Expense	687,714	490,349	197,365	355,529			
CalPERS UAL	461,373	264,660	196,713	252,376			
Retirement Health Savings	25,560	-	25,560	220,435			
Total	\$ 8,053,466	\$ 7,114,104	\$ 939,362	\$ 5,839,720			
SERVICES & SUPPLIES						DESCRIPTION	AMOUNT - \$
Power	\$ 1,573,000	\$ 997,000	\$ 576,000	\$ 758,349	CPPA - Electrical costs, Water	614,400	
					CPPA - Electrical costs, Sewer	345,600	
					PG&E - Electrical costs, Water	21,000	
					PG&E - Electrical costs, Sewer	16,000	
					CPPA - 60% Increase	576,000	
Water	\$ 4,296	\$ 4,296	\$ -	\$ 4,539	Union Public Utility District/CPUD		
					UPUD - DF/Vallecito (Sugar Pine)	852	
					UPUD - DF/Vallecito (Main Street)	852	
					UPUD - Six Mile Village (Ponderosa)	852	
					BNN, LLC - Maint Shop	1,740	
Sewage	\$ 46,734	\$ 46,734	\$ -	\$ 39,487	SASD, Angels - Sewer charges for six mile village	43,970	
					BNN, LLC - Maint Shop	2,764	
Telephone Lease Line	\$ -	\$ -	\$ -	\$ 2,379	Moved to 60250		
					AT&T - leased line		
					CalTel - leased line		
Telephone	\$ 83,167	\$ 83,167	\$ -	\$ 74,155	District wide telephone service	15,970	
					Op HQ Long Distance	3,500	
					Telecommunications Hosting	(1,500)	
					Phone SA Shop	1,594	
					AT&T LC Internet	642	
					Leased Lines	800	
					Sheep Ranch	1,018	
					Wallace	700	
					Cal Tel	8,760	
					Comcast VCTO	1,380	
					Comcast JLWTP	3,375	
					Comcast JLTC	2,415	
					Phone JLTC	1,345	
					Fax JLTC	254	
					Phone Azalea	250	
					Camp Connell Radio Tower	2,545	
					District Wide Cell Phones - Verizon	34,800	
					Phone Dorrington	270	
					Phone Hunters	270	
					CC WHSE	15	
					Volcano WPWTP (Phone/SCADA/FAX)	4,764	
Refuse/Disposal	\$ 15,608	\$ 15,608	\$ -	\$ 11,910	Cal Waste LCWWTP	1,670	
					Cal Waste JLWTP	1,840	
					Cal Waste Wilseyville	910	
					Cal Waste AWWTP	910	
					Cal Waste FMWWTP	910	
					Cal Waste EP Barn	935	
					Cal Waste Hunters	910	
					Cal Waste DF VCTO	1,840	
					Cal Waste CCWWTP	1,840	

Include in your line item detail, the individual costs for each item listed where applicable.						DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD			
					CalWaste SA Shop	1,450	
					CalWaste White Pines	1,250	
					Rate Increase (4%)	580	
					Rock Creek Landfill - Southworth	563	
Materials & Supplies	\$ 114,000	\$ 102,000	\$ 12,000	\$ 123,731	Calaveras Lumber, Groeniger, Pace, Alhambra, Carson Hill	102,000	
					Inflationary increase	12,000	
Herbicide	\$ 1,500	\$ 1,500	\$ -	\$ 77	Mid Valley Ag	1,500	
Safety Equipment/Consumables	\$ 42,600	\$ 40,000	\$ 2,600	\$ 29,755	Safe-T-Lite, Safety Boots, gloves, winter gear, hearing protection, welding helmets and jackets, fire extinguishers	30,600	
					Safety Boot Reimbursement (based on Labor Cost)	0	
					\$200 x's 60 staffers - source of \$2,600 budgetary increase	12,000	
Tools	\$ 30,000	\$ 30,000	\$ -	\$ 32,881	Need tools for additional staff and the Underground Crew	30,000	
Uniforms - New	\$ 16,200	\$ 16,200	\$ -	\$ 17,550	T-Shirts/Polo's District wide	11,500	
					Winter weather gear	4,700	
						0	
Material and Supplies Cal Fire	\$ 18,000	\$ 18,000	\$ -	\$ 5,682	Calfire Reimbursements	18,000	
Lab Supplies, Consumables	\$ 40,000	\$ 40,000	\$ -	\$ 30,484	Lab supplies and equipment	40,000	
					HACH Company	0	
					Ryan Herco Products	0	
					USA Blue Book	0	
					Senders	0	
Ozone System Parts	\$ 10,000	\$ 10,000	\$ -	\$ 3,120	Ozone sensors, piping, gaskets and O-rings for CC and JLWater Treatment Plants	10,000	
UV Bulb/MBR Replacement	\$ 110,000	\$ 110,000	\$ -	\$ 32,113	UV Bulb Replacement, replaced every 9,000 hours	110,000	
Electrical Parts Replacement	\$ 70,000	\$ 80,000	\$ 10,000	\$ 48,397	Lighting / Lamps, psi transducers, VFDs, soft starts breakers, wire, etc.	80,000	
					Budget adjustment	(10,000)	
Leak Repair Supplies	\$ 160,000	\$ 100,000	\$ 60,000	\$ 93,570	La Contenta Warehouse, White Pines Barn	100,000	
					West Point / Wilseyville, Copper Cove		
					Decrease for work done by underground crew	(50,000)	
					Costs associated with for underground crew	110,000	
Road Repair Materials	\$ 31,250	\$ 25,000	\$ 6,250	\$ 18,782	road base, drain rock, cut back, chipped asphalt	15,000	
					SWPPP - BMP Material	10,000	
					25% increase in asphalt material costs	6,250	
SCADA, Radio Supplies	\$ 17,000	\$ 10,000	\$ 7,000	\$ 12,122	Radio's for SCADA	20,000	
					equipment associated with effective radio / SCADA telemetry		
					Budget adjustment	(3,000)	
Septic Tanks, Repair & New	\$ 11,200	\$ 10,000	\$ 1,200	\$ 4,569	Repair parts for septic tanks, floats and pumps and ARV repair and replacement	10,000	
					12% inflationary cost adjustment	1,200	

Include in your line item detail, the individual costs for each item listed where applicable.						DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD			
Meters, New & Replacement	\$ 10,000	\$ 30,000	\$ (20,000)	\$ 9,527	Water meters Reduced due to AMI project	30,000 (20,000)	
Aerator/Compressor Repair	\$ 18,000	\$ 18,000	\$ -	\$ 8,623	Hunters WTP Wallace WTP Jenny Lind WTP Forest Meadows WWTP - recycle pump/diffusers Southworth WWTP Wallace WWTP Douglas Flat/Vallecito WWTP La Contenta WWTP Arnold WWTP	2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000	
Computers/Peripherals	\$ 18,500	\$ 18,500	\$ -	\$ 2,418	monitors, software, speakers 4 SCADA Computers 4 Electrician Computers	2,500 8,000 8,000	
Control System/Pressure Transducer	\$ 5,000	\$ 10,000	\$ (5,000)	\$ 35	level controls for all the sewage pump stations Budget adjustment	10,000 (5,000)	
Headworks/Solids Removal and Repair	\$ 20,160	\$ 18,000	\$ 2,160	\$ 22,450	Arnold WWTP, Douglas Flat, Vallecito 12% inflationary cost adjustment	18,000 2,160	
HVAC	\$ 8,500	\$ 8,500	\$ -	\$ 6,081	Cost For Unit Maintenance and Repair - Facility Wide	8,500	
Mixers/Valves/Repair Kits/ Actuators	\$ 25,000	\$ 15,000	\$ 10,000	\$ 17,515	All District Water and Wastewater sites Continually over-budget - increased to match trends Budget adjustment	30,000 (5,000)	
Monitor Wells Repair	\$ 5,000	\$ -	\$ 5,000	\$ -	Repair/replacement of monitoring well pumps (21 district wide) Hydra sleeve Sampler Bags Moved last FY, needs to be reinstated here	5,000	
Pumps/Motors Repair	\$ 140,000	\$ 90,000	\$ 50,000	\$ 156,894	All types of vertical, turbine, submersible pumps, La Contenta Warehouse Wallace WTP Hunters WTP CC Raw Water Pump Arnold WWTP Copper Cove WWTP Forest Meadows WWTP Douglas Flat/Vallecito WWTP La Contenta WWTP Wallace WWTP Increased to match trends	140,000 0 0 0 0 0 0 0 0 0 0	
Solids Handling Eq Repair	\$ 5,000	\$ 5,000	\$ -	\$ 207	Belt Press repairs	5,000 0	
Chemicals	\$ 374,690	\$ 340,627	\$ 34,063	\$ 338,933	District Wide JLWTP CCWTP WPWTP Hunters WTP Wallace WTP AWWTP CCWWTP Douglas Flat/Vallecito LCWWTP	340,627	

Include in your line item detail, the individual costs for each item listed where applicable.					DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD		
					Wallace/Southworth WPWWTP FMWWTP CCRCP Lower Thompson Huckleberry Caustic Conners Caustic Add'l Algae Uses Additional Caustic Uses Annual Cylinder Rental EP Polymer Annual CPI Increase (10%)	34,063
Outside Services/Repairs	\$ 115,569	\$ 98,643	\$ 16,926	\$ 46,986	Vehicle Cloud Service Alarm Service Pagers - Answering Service JLTC Janitorial Service Assessments and HOAs Road Access Fee Tank Maintenance and Service Agreement Concrete Work Belt press Work Embankment Repairs Fence Work Radio Installations Tree Felling Locksmith Other Misc. Repairs Portable Toilets Adj	9,320 5,800 577 600 2,900 394 14,730 12,130 1,500 28,291 3,975 2,059 2,500 1,200 16,926 7,200 5,467
Fire Ext. Testing Cust. Base	\$ 2,000	\$ 2,000	\$ -	\$ 1,600	Annual test, inspection and refill of district wide fire extinguishers bldgs. and vehicles+ new Fire Ext.	1,600 400
Spraying - Weeds & Insects	\$ 30,000	\$ 13,000	\$ 17,000	\$ 29,301	Clark Pest Control/Foothill Pest Control No longer a licensed spray applicator at CCWD	13,000 17,000
Snow Removal	\$ 6,600	\$ 6,000	\$ 600	\$ 3,988	Rowley's 10% increase for fuel	6,000 600 0
Uniform Launder	\$ 21,209	\$ 21,209	\$ -	\$ 18,493	Ameripride - Per Stacey	21,209
Fire Hydrant Maintenance	\$ 56,625	\$ 54,420	\$ 2,205	\$ 3,653	Performed by CC, EP and Calaveras Consolidated \$25/hydrant - 2,65 hydrants	56,625
Groundwater Monitoring	\$ 47,250	\$ 47,250	\$ -	\$ 15,415	Hydrologist svcs required for report writing of our ground water monitoring. Condor Earth Technologies 5% increase	45,000 0 0 2,250
Instrumentation Tech	\$ 8,500	\$ 8,500	\$ -	\$ 10,281	calibration of lab equipment HACH - Bench Service	8,500 0
Ozone System PM	\$ 7,000	\$ 3,500	\$ 3,500	\$ 7,416	PM of our ozone equipment Underfunded	3,500 3,500
Backflow Device Testing	\$ 4,000	\$ 4,000	\$ -	\$ 2,493	reinstated in house testing	4,000
SCADA Consulting	\$ 14,000	\$ 14,000	\$ -	\$ 8,360	A-TEEM	14,000
Hauling /Dig/Crane/Excavator	\$ 5,000	\$ 5,000	\$ -	\$ 4,430	Raw water pump work	5,000

Include in your line item detail, the individual costs for each item listed where applicable.					DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD		
Pave/Seal/Asphalt Repair	\$ 145,000	\$ 100,000		\$ 54,185	Poker Flat + Arnold Reduce due to UGC work copper = approx. 30% of RC's effort Increase for underground crew	100,000 (27,500) 0 72,500
Telemetry / Radio	\$ -	\$ -	\$ -	\$ -	Columbia Communications See radio equipment budget	0 0
Septic Hauling Bio-solids Hauling	\$ 40,000	\$ 34,660	\$ 5,340	\$ 39,900	LCWWTP AWWTP DF VCTO FMWWTP	10,000 10,000 10,000 10,000
Tank Cleaning	\$ 50,000	\$ 50,000	\$ -	\$ 22,139	Reduced to match trends	50,000 0 0
Building Repairs	\$ 10,000	\$ 10,000	\$ -	\$ 11,053	Repair roofs and gutters, district wide and repair the Arnold WWTP, WP L/S, and additional	10,000 0 0
UV System PM	\$ -	\$ -	\$ -	\$ -	Douglas Flat/Vallecito WWTP Covers routine O&M repairs	0 0
Computer License/Maintenance Contracts	\$ 87,320	\$ 87,320	\$ -	\$ 75,078	Annual Granite Net Tesco Flow Meter Calibration E&M DLT - Auto CAD 1 year subscription in Ops Wi-Tech Mi-Host (Mueller) Websoft	6,231 10,112 12,077 0 2,900 29,000 27,000
Laboratory Services	\$ 165,000	\$ 165,000	\$ -	\$ 112,851	FGL / CLS / BDK / Alpha Analytical Water + Wastewater	165,000 0
Rentals (Non Vehicles/Equip)	\$ 56,000	\$ 67,200	\$ (11,200)	\$ 56,000	SA Shop Thru April 2023	36,000 20,000
Professional Services	\$ 100,710	\$ 100,710	\$ -	\$ 5,379	Engineering, local haz mat, cross connection surveys Sustainable Groundwater Monitoring Leachfield Eval ARC Flash Assessment (WW) Aquatic Mgt Misc. Assistance Compaction Testing - Patch paving First Aid CPR/ Blood Pathogen CMMS GIS Contract GIS Support for backlog	0 1,000 20,210 50,000 1,500 9,000 1,000 3,000 5,000 10,000
Operating Exp/Fuel & Oil	\$ 254,100	\$ 231,000	\$ 23,100	\$ 280,648	Ebbetts Pass Gas WEX Hunt & Sons (Diesel) Campora JS West Includes 10% increase	54,585 159,155 36,109 3,045 1,206
Repairs and Parts	\$ 95,000	\$ 95,000	\$ -	\$ 110,519	Misc. parts Tires (we spend \$30-38k per year) Repairs Backhoe rehabilitation - parts	60,000 35,000 0 0

Include in your line item detail, the individual costs for each item listed where applicable.						DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD			
Fuel/Repair - Generators	\$ 20,000	\$ 20,000	\$ -	\$ 26,427	Misc. Generator expenses Reduced to match trends	20,000 0	
Rental Exp/Vehicle and Eq	\$ 6,200	\$ 21,200	\$ (15,000)	\$ 960	Cylinder Rental Lift Rental Other Rentals Budget Adjustment	1,200 0 15,000 (10,000)	
Vehicle Maintenance	\$ 10,200	\$ 9,520	\$ 680	\$ 12,248	Maintenance for 30 vehicles - Enterprise (\$340 each)	10,200	
Permits and Licenses	\$ 21,600	\$ 10,800	\$ 10,800	\$ 17,780	Land Use EP Encroachment Misc. Certs CWEA/EIT CSM/DMV/DOT Distribution Certs Collection Certs	800 10,000 600 2,000 3,500 2,900 1,800	
Late Fees and Other Penalties	\$ -	\$ -	\$ -	\$ 517		0 0	
Publications/Subscriptions	\$ 1,000	\$ 500	\$ 500	\$ 1,554	Cal/OSHA Advisory, Study Guides/Ref manuals AWWA guidance manuals	1,000 0	
Memberships/Dues	\$ 20,000	\$ 13,000	\$ 7,000	\$ 18,141	CWEA USA AWWA Misc. Memberships	1,600 2,000 10,145 6,255	
Training, Conf & Travel	\$ 35,000	\$ 35,000	\$ -	\$ 18,979	Certification training, conferences, travel CRWA, AWWA, DMV physical reimbursement, seminars Misc. NCBPA CRWA Excel Training - JLTC AWWA Sensus SEMA Cal-Val Basics Workshop	35,000 0 0 0 0 0 0 0 0 0	
Other Travel Costs	\$ 100	\$ 184	\$ (84)	\$ 99	Mileage, meal and other misc. costs	100	
Purchased Water	\$ 20,000	\$ 11,000	\$ 9,000	\$ 5,837	Purchased from CPUD if needed Utica Water & Power (Hunters Res/Slurry Line)	15,000 5,000	
State Water/Sewer Fees	\$ 240,000	\$ 218,770	\$ 21,230	\$ 244,702	Estimated Increase ACL Payment and Pilot Study - Copper Cove WW EPA (26) SWRCB - Sewer Permit Fees SWRCB Division Water Quality - Sewer Permit Fees SWRCB (Water Sys Enforce/Lg Water Sys Fees) Calaveras County Env Health (Haz Mat CUPA) Site Burn Permits Calaveras County Env Health (Haz Mat Generator) Calaveras County Env Health (Generator Permit)	27,230 0 3,900 251 136,754 60,635 1,975 120 7,135 2,000	

Capital Outlay

Include in your line item detail, the individual costs for each item listed where applicable.					DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD		
Vehicles Purchased	-	302,014	(302,014)	52,624	See Outlay Tab - Do Not Enter Here	0
Vehicles Capital Lease	351,643	302,014	49,629	161,773	See Outlay Tab - Do Not Enter Here	351,643
Equipment Purchased	216,095	432,354	(216,259)	319,012	See Outlay Tab - Do Not Enter Here	216,095
Projects	475,000	175,000	300,000	49,662	See Outlay Tab - Do Not Enter Here	475,000

TOTAL	\$ 13,815,592	\$ 12,177,004	\$ 1,613,588	\$ 9,596,538
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sal/ben	\$ 8,053,466	\$ 7,114,104	\$ 939,362	\$ 5,839,720
svc/supplies	\$ 4,719,388	\$ 3,851,518	\$ 842,870	\$ 3,173,747
capital outlay	1,042,738	1,211,382	(168,644)	583,071
	\$ 13,815,592	\$ 12,177,004	\$ 1,613,588	\$ 9,596,538

Include in your line item detail, the individual costs for each item listed where applicable.						
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD		DESCRIPTION
Salaries and Benefits						
Salaries Wages	\$ 510,966	\$ 474,674	\$ 36,292	\$ 388,889		3 FTE MCU; 1 GM: Total 4
Payouts	-	7,634	(7,634)	10,269		
On Call Pay	-	-	-	-		
Standby Pay	-	-	-	-		
Overtime	600	-	600	884		
Benefits	105,925	127,452	(21,527)	94,357		
Medical Reimbursements	-	1,600	(1,600)	400		
Retirement Expense	63,907	49,353	14,554	29,928		
CalPERS UAL	17,026	1,211	15,815	14,776		
Retirement Health Savings	3,840	-	3,840	47,500		
Total	\$ 702,264	\$ 661,923	\$ 40,341	\$ 587,003		
SERVICES & SUPPLIES						
Materials & Supplies	\$ 4,200	\$ 2,800	\$ 1,400	\$ 2,357		Employee Relations/Wellness/Employee Meetings CAMRA/Mt Counties/Other Meetings
Safety Equipment	\$ 12,500	\$ 4,000	\$ 8,500	\$ 41		AED's & pads, PPE, and other safety equipment District EE Safety Training Supplies - Hard Hats, Harnesses, Ladders, Signs, etc First Aid Update kits and training materials
Drug & Alcohol Testing	\$ 3,000	\$ 2,200	\$ 800	\$ 2,160		New Employee Drug Testing
Recruiting	\$ 21,500	\$ 12,850	\$ 8,650	\$ 15,387		Recruitments Expenses Employment Advertisements Occu-Med/Mark Twain - Pre-employment exam Background investigations Career Fairs
Outside Legal Fees	\$ 120,000	\$ 145,000	\$ (25,000)	\$ 91,648		General HR Counsel General Counsel
Advertising/Publicity	\$ 1,500	\$ 1,500	\$ -	\$ 967		Publish Public Notices - Standby Fee Unclaimed checks, Haz Mat Plan
Professional Services	\$ 100,300	\$ 82,800	\$ 17,500	\$ 66,688		O'Connell & Dempsey O'Connell & Dempsey - travel WageWorks - FSA Admin ADP - Payroll/HR Services Fitness for Duty, Misc. Management Consulting Intranet - building and security main cost 457/RHS Committee Safety Coordination Program
Forms and Supplies	\$ 1,450	\$ 800	\$ 650	\$ -		W/C, Sexual Harassment flyers/brochures/pamphlets/maps Notary Supplies Security Fobs and supplies Business Cards/Board Name Tags
Subscriptions/Publications	\$ 150	\$ 150	\$ -	\$ 641		Supervisor Newsletter General
Memberships/Dues	\$ 42,925	\$ 46,745	\$ (3,820)	\$ 45,317		SHRM membership - Lollar & Howarth CSDA-Gold County Chapter CSDA

Include in your line item detail, the individual costs for each item listed where applicable.						DESCRIPTION
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD		
						ACWA GABA Mountain Counties Calaveras County Chamber of Commerce Sierra Business Council
Training, Conferences & Travel	\$ 23,700	\$ 22,700	\$ 1,000	\$ 5,487		Meetings/Conferences/Legislative GM - Meetings/Conferences/Legislative GM - ACWA Conference (Fall/Spring) GM - Washington, DC Legislative CalPERLA and Misc. - HR Safety Management Training Misc. Training Webinars, SAHRA and JPIA mtgs Notary Renewal
Other Travel Costs	\$ 750	\$ 750	\$ -	\$ -		Mileage Reimbursement Parking, Misc.
Unemployment Claims	\$ 2,000	\$ 2,000	\$ -	\$ 4,822		

TOTAL	\$ 1,036,239	\$ 986,218	\$ 50,021	\$ 822,518		
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TOTAL	\$ 1,329,014	\$ 1,288,663	\$ 40,351	\$ 1,038,088		
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sal/ben	\$ 702,264	\$ 661,923	\$ 40,341	\$ 587,003		
svc/supplies	\$ 333,975	\$ 324,295	\$ 9,680	\$ 235,515		
TOTAL	\$ 1,036,239	\$ 986,218	\$ 50,021	\$ 822,518		

Include in your line item detail, the individual costs for each item listed where applicable.					DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD		
Salaries and Benefits						
Salaries Wages	\$ 869,525	\$ 808,047	\$ 61,478	\$ 347,727	7 SEIU FTE; 1 FTE MCU: Total 8	
Payouts	-	5,677	(5,677)	899		
On Call Pay	-	-	-	-		
Standby Pay	-	-	-	-		
Overtime	600	20,000	(19,400)	4,174		
Benefits	328,477	248,347	80,130	120,027		
Medical Reimbursements	-	2,600	(2,600)	400		
Retirement Expense	94,197	90,388	3,809	44,014		
CalPERS UAL	28,970	48,391	(19,421)	32,426		
Retirement Health Savings	5,880	-	5,880	111,870		
	\$ 1,327,649	\$ 1,223,450	\$ 104,199	\$ 661,537		
SERVICES & SUPPLIES						
Materials and Supplies	14,000	7,000	7,000	5,179	Supplies - Inspectors/Staff Misc. and Business Cards IT needs to budget for the New Inspector Tools	700 300 3,000 10,000
Safety Materials & Supplies	2,000	800	1,200	-	Safety Boots/Winter weather Gear	2,000
Admin. Technologies/Comm.	-	-	-	983		0 0
Outside Repairs	-	-	-	11,874		0 0
Service Maintenance Contracts	13,500	13,000	500	6,464	ESRI, Trimble (moved to Adm Svcs) DLT - AutoCAD (moved to Adm Svcs) Inovyze- includes upgrade (moved to Adm Svcs) SewerCAD GIS Support from MMS	0 0 0 3,500 10,000
Professional Services	50,000	210,000	(160,000)	7,158	Various Project Support	50,000
Forms and Supplies	600	600	-	-	Plotter Paper, drafting supplies	600
Permits and Licenses	-	-	-	218		0
Subscriptions/Publications	600	600	-	-	Misc. Subscriptions: ENR, CASQA, AWWA, Plumbing Code	600
Memberships/Dues	600	600	-	192	Misc. Memberships/Dues: PE, CWEA, Etc.	600
Recording/Title Reports	-	-	-	59		0
Training Conf. & Travel	21,000	27,675	(6,675)	9,891	Misc. Training Conf. & Travel ESRI, AutoCAD, Stormwater, CRWA Inspectors, etc. Project Management training for \$6,725 each	7,550 13,450
Other Travel Costs	600	600	-	-	Mileage Reimbursement	600

Include in your line item detail, the individual costs for each item listed where applicable.					DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD		

Capital Outlay						
Vehicles Capital Lease	-	-	-	-	See Outlay Tab - Do Not Enter Here	-
Equipment Purchased	-	-	-	-	See Outlay Tab - Do Not Enter Here	-
Projects	-	-	-	-	See Outlay Tab - Do Not Enter Here	-

TOTAL	\$ 1,430,549	\$ 1,484,325	\$ (53,776)	\$ 703,555
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sal/ben	\$ 1,327,649	\$ 1,223,450	\$ 104,199	\$ 661,537
svc/supplies	\$ 102,900	\$ 260,875	\$ (157,975)	\$ 42,018
TOTAL	\$ 1,430,549	\$ 1,484,325	\$ (53,776)	\$ 703,555

Include in your line item detail, the individual costs for each item listed where applicable.					DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD		
Salaries and Benefits						
Salaries Wages	\$ 1,023,827	\$ 898,470	\$ 125,357	\$ 662,562	7 SEIU FTE; 3 FTE MCU: Total 10	
Payouts	-	5,743	(5,743)	2,760		
On Call Pay	-	-	-	-		
Standby Pay	-	-	-	-		
Overtime	5,000	10,000	(5,000)	10,655		
Benefits	349,248	270,354	78,894	188,677		
Medical Reimbursements	-	3,320	(3,320)	-		
Retirement Expense	107,750	95,840	11,910	53,411		
CalPERS UAL	23,620	41,343	(17,723)	27,106		
Retirement Health Savings	9,000	-	9,000	168,220		
	\$ 1,518,445	\$ 1,325,070	\$ 193,375	\$ 1,113,391		
SERVICES & SUPPLIES						
Materials and Supplies	\$ 4,250	\$ 4,250	\$ -	\$ 3,001	Office Supplies	250
					Quarterly Newsletter (1st edition, hard copies, mainly digital)	3,500
					Public Outreach	500
Computers/Peripherals	\$ -	\$ -	\$ -	\$ 17,546	Office Supplies	0
					Public Outreach	0
Admin Technologies Comm	\$ 72,400	\$ 20,000	\$ 52,400	\$ 42,397	Hard Drives; BackUPS; Laptops; Monitors; Printers	
					- Cell Phone Hardware	3,500
					- Computer Peripheals (monitors, printers, battery backups, acc	8,300
					- Computers	60,600
						0
Outside Services/Repairs	\$ -	\$ -	\$ -	\$ 267	Rackspace	0
					Website Update	0
Service Maintenance Contracts	\$ 125,486	\$ 139,942	\$ (14,456)	\$ 45,563	Springbrook annual license - Finance Only	0
					Atera	3,000
					Tyler Annual License - UB	43,246
					Tyler Smart Meter	23,760
					Tyler Finance License	21,136
					Tyler Inventory License	4,203
					Tyler HR/PY License	9,254
					Municode Meetings (BOD, Finance, Engineering)	3,800
					Neopost, Inc - Folder/Sorter Maint	5,014
					Mail Finance - Mail Machine Leases-sorter/postage	9,633
					Golden State (Sensus) - Meter Reader Maint	2,440
Computer Licenses & Maintenance Contracts	\$ 74,011	\$ 62,909	\$ 11,102	\$ 33,775	ParcelQuest - Annual license for Land Info System	300
					Password Management	1,908
					Abode	1,980
					Firewall	2,000
					ParcelQuest - Annual license for Land Info System	2,600
					Virus Protection	3,800
					Backup Solution	5,000
					Microsoft	15,540
					Smartsheet	6,000
					Telecommunications Hosting	13,000
					DocuSign	6,200
					Remit Plus	2,558
					Check Scanner Maintenance	425
					ERSI (moved from Engineering)	3,700
					AutoDesk (moved from Engineering)	9,000
Accounting/Auditing	\$ 41,600	\$ 41,600	\$ -	\$ 39,911	Richardson - Annual Audit	40,400
					CalPERS SSA Admin Fee	0
					CalPERS - GASB 68	1,200
Professional Services	\$ 237,480	\$ 263,771	\$ (26,291)	\$ 248,787	Dataprose - Statement Processing	55,000

Include in your line item detail, the individual costs for each item listed where applicable.					DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD		
					Dataprose - Past Dues	10,000
					Dataprose - Outreach Materials	8,000
					LevelOne Web Services	3,000
					Tyler Finance Implementation - No Capital	35,140
					Tyler Inventory Implementation	4,680
					Tyler HR/PY Implementation	17,160
					Cost of Service Study	100,000
					OPEB Actuary	4,500
					UFI	0
Forms and Supplies	\$ 1,950	\$ 1,950	\$ -	\$ 218	Centro Printing - 1099's	150
					Door Hangers	0
					Customer Service Forms, Business Cards	500
					AP Checks, Deposit Slips	1,300
Postage	\$ 15,950	\$ 15,950	\$ -	\$ 8,559	Shipping Charges (FedEx)	450
					Shipping Charges (UPS)	2,500
					Misc. Postage	0
					Neopost - OP HQ Postage	13,000
						0
Memberships/Dues	\$ 495	\$ 495	\$ -	\$ -	GFOA	320
					CSMFO	0
					ACWA	0
					SB local support group	175
Printing	\$ 1,000	\$ 1,000	\$ -	\$ -	Outreach Materials	1,000
						0
Training, Conferences & Travel	\$ 5,000	\$ 5,000	\$ -	\$ 1,435	Director of Admin Services - AWCA Conference	1,500
					Director of Admin Svcs - CSMFO/RCAC/Other	0
					Accounting/Misc. GFOA Webinars	500
					Customer Service	500
					EAM - AWCA Conferences	1,500
					EAM- ACWA Legislative Other	500
					IT Training	500
						0
Other Travel Costs	\$ 800	\$ 800	\$ -	\$ -	Mileage / Parking Reimbursement	250
					Mileage / Parking Reimbursement	300
					Post Office/Errands Reimbursement	250
Bad Debt Expense	\$ 37,000	\$ 52,000	\$ (15,000)	\$ 17,585	Bad Debt Write Off	37,000
					Water	0
					Sewer	0
Rate Assistance Program	\$ 60,000	\$ 60,000	\$ -	\$ 46,538	Customer Assistance Program (CAP)	0
					Water	24,000
					Sewer	36,000
Water Efficiency	\$ 4,000	\$ 4,000	\$ -	\$ 2,575	Water conservation supplies and rebates	2,000
					Scholarships (2)- 4 w/EBMUD contribution	2,000
Third Party Payment Processing	\$ 127,000	\$ 83,989	\$ 43,011	\$ 109,773	Global Pay (reimbursed thru fees)	115,000
					CPI/Lockbox	12,000
Agent Fees (Custodial)	\$ 7,500	\$ 7,500	\$ -	\$ -	WFB - Invested Funds Custodial Fee	7,500
						0
Calaveras County Fees	\$ -	\$ -	\$ -	\$ 46		0
						0
Misc. Non-Operating Costs	\$ -	\$ -	\$ -	\$ 1,750		0

Include in your line item detail, the individual costs for each item listed where applicable.					DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD		
						0
Transfers Out	\$ -	\$ -	\$ -	\$ 2,487		0

TOTAL	\$ 2,334,367	\$ 2,090,226	\$ 244,141	\$ 1,735,604
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Salaries & Benefits	\$ 1,518,445	\$ 1,325,070	\$ 193,375	\$ 1,113,391
Services and Supplies	\$ 815,922	\$ 765,156	\$ 50,766	\$ 622,213
Total	\$ 2,334,367	\$ 2,090,226	\$ 244,141	\$ 1,735,604

Include in your line item detail, the individual costs for each item listed where applicable.						DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD			
SALARIES & BENEFITS							
Salaries Wages	\$ 237,503	\$ 138,202	\$ 99,301	\$ 116,930	1 FTE MCU; 1 FTE SEIU: Total 2		
Payouts	-	6,750	(6,750)	-			
On Call Pay	-	-	-	-			
Standby Pay	-	-	-	-			
Overtime	-	-	-	-			
Benefits	61,783	28,820	32,963	28,793			
Medical Reimbursements	-	360	(360)	-			
Retirement Expense	13,024	9,720	3,304	8,127			
CalPERS UAL	61	1,383	(1,322)	1,228			
Retirement Health Savings	720	-	720	90			
	\$ 313,091	\$ 185,235	\$ 127,856	\$ 155,168			
SERVICES & SUPPLIES							
Materials and Supplies	\$ 7,100	\$ 500	\$ 6,600	\$ 314	FTE Equipment Purchase (Laptop, Software, etc.)		2,600
					Misc. Staff/Department Materials & Supplies (TBD)		500
					Water Evaluation & Planning (WEAP) Model Single-Use License		4,000
Outside Legal Services	\$ 145,000	\$ 165,000	\$ (20,000)	\$ 102,640	General Legal Support Services (Water Rights, Hydropower, etc.)		155,000
					adjustment (5/19)		(10,000)
Advertising/Publicity	\$ 10,000	\$ 10,500	\$ (500)	\$ 1,463	WSCP/Water Conservation Outreach & Engagement Tools (EAM)		10,000
					WHIP Watershed Outreach & Engagement Tools (EAM)		0
Professional Services	\$ 182,308	\$ 292,405	\$ (110,097)	\$ 67,924	General Water Rights Support Services (Western Hydro)		34,000
					Open PO834162: SWRCB WR Reporting (Western Hydro)		0
					PO49000: Water Rights Stream-Gage Monitoring (Western Hydro)		27,000
					Open PO79046: SGMA Semi-Ann GW Level Msmt (NV5)		9,500
					Eastside GSA: Required GSP and Local Analyses (GWA)		0
					SB555 Water Loss Audit AWWA Validation (W&C)		3,808
					Water Conservation Legislation Support Services		0
					NF Hydro Project, FERC Project 2409 Re-License Support		45,000
					New Hogan Transfer: SWRCB Petition/USBR Negotiate		11,000
					WHIP Watershed Vulnerability Study Development		0
					Water Rights Change Petition CEQA Study, P15452 (TBD)		41,800
					Bear Creek Streamgage Installation (Western Hydro)		10,200
Membership/Dues	\$ 63,206	\$ 63,206	\$ -	\$ 69,515	Eastern San Joaquin GW Authority Dues (San Joaquin/CalCo)		35,000
					UMRWA JPA Membership Dues		19,942
					T-Stan IRWM JPA & Watershed Advisory Comm. Member Dues		8,264
Training, Conferences & Travel	\$ 6,500	\$ 4,250	\$ 2,250	\$ 770	ACWA Spring/Fall Conference Registration Fees & Travel		3,000
					DWR Workshop(s) Registration Fees & Travel		0
					WEAP Training & Guidance Session(s)		0
					AWWA Water Audit Validator Training/Certification		0
					Misc. Training, Conferences & Travel (TBD)		3,500
Other Travel Costs	\$ 1,000	\$ 500	\$ 500	\$ -	Misc. Staff/Department Travel Costs (TBD)		\$1,000
							0
New Hogan Op/Maint Expense	\$ 508,008	\$ 495,628	\$ 12,380	\$ 3,000	New Hogan Water Contract Usage Pre-Payment (SEWD)		39,500
					New Hogan Water Contract Usage OM&R Payment (SEWD)		468,508
Federal Dam & Admin Fees	\$ 696,400	\$ 714,600	\$ (18,200)	\$ 356,576	1024.002 DSOD West Point Regulating Reservoir Dam Fee		8,000
					1024.004 DSOD White Pines Lake Dam Fee		5,900
					1024.005 DSOD New Spicer Meadow Reservoir Dam Fee (NCPA)		96,100
					1024.006 DSOD McKays Point Reservoir Dam Fee (NCPA)		45,500
					1024.007 DSOD North Fork Stan Project Diversion Dam Fee (NCPA)		9,500
					1024.008 DSOD Beaver Creek Diversion Dam Fee (NCPA)		8,900
					1024.009 DSOD Copper Cove Dam Fee		8,900
					1024.010 DSOD La Contenta Dam Fee		9,100
					FERC Admin Charges: FERC Project 2409 (NCPA)		359,400
					FERC Use of Federal Lands Fee: FERC Project 2409 (NCPA)		69,300
					022811 BLM Darby Knob Right of Way Comm Site Rental (NCPA)		3,100

Include in your line item detail, the individual costs for each item listed where applicable.						DESCRIPTION	AMOUNT - \$
	2022-23 Req	2021-22 Adopted	Variance	04/30/22 YTD			
					USFS Wildlife Mitigation Fee, FERC Project 2409 (NCPA)	25,000	
					USGS Advanced Streamgaging Program, FERC Project 2409 (NCPA)	36,400	
					FERC Admin Charges: FERC Project 2903 (MID)	11,300	
						0	
State Water Right Fees	\$ 150,582	\$ 95,700	\$ 54,882	\$ 149,466	CDTFA 094-003463: P14770 Big Trees Reservoir	500	
					CDTFA 094-002961: P15013 New Spicer Consumptive Storage	800	
					CDTFA 094-003397: P15015 Direct Diversion NF Stan Copper	8,400	
					CDTFA 094-003398: P15016 Spicer/McKays Storage Hydro (NCPA)	1,900	
					CDTFA 094-003399: P15017 NF Consumptive Copper	11,500	
					CDTFA 094-003460: P15018 Highland/Spicer/NF Consumptive	700	
					CDTFA 094-003461: P15019 Highland Creek/Spicer Storage (NCPA)	6,800	
					CDTFA 094-003462: P15020 Highland Creek/NF Div Hydro (NCPA)	2,000	
					CDTFA 094-006347: P15021 Beaver Crk/McKays/NF Hydro (NCPA)	1,600	
					CDTFA 094-006584: P15023 NF Div & Beaver Creek Hydro (NCPA)	15,700	
					CDTFA 094-006585: P15024 Consumptive New Spicer Storage	22,700	
					CDTFA 094-001307: P15452 Bear Creek West Point	5,500	
					CDTFA 094-008488: P15626 Mill Pond/White Pines	500	
					CDTFA 094-010768: P18458 New Hogan Hydropower (MID)	400	
					CDTFA 094-000269: USBR1307 New Hogan Supply Contract	5,700	
					P15452 Change Petition Fees	17,900	
					NF Non-Consumptive WRs Extension/Petition Fees (FY Carryover)	1,732	
					NF Consumptive WRs Extension/Petition Revision Fees	46,250	
						0	
Mandated Plans	\$ 5,000	\$ 65,000	\$ (60,000)	\$ 42,927	UWMP Response Actions & WSDA Validation (TBD)	5,000	
					PO78441: West Point Reg Res EAP Development (Mead & Hunt)	0	
						0	

TOTAL	\$ 2,088,195	\$ 2,092,524	\$ (4,329)	\$ 949,763
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Salaries & Benefits	\$ 313,091	\$ 185,235	\$ 127,856	\$ 155,168
Services and Supplies	\$ 1,775,104	\$ 1,907,289	\$ (132,185)	\$ 794,595
Total	\$ 2,088,195	\$ 2,092,524	\$ (4,329)	\$ 949,763

2022-23 Dept Requested Budget

Capital Type	Dept	Qty	Location	Description	Water	Sewer	Total Cost
Capital Lease	54	10		2019-20 Lease	53,684	30,197	83,881
Capital Lease	54	8		2020-21 Lease	53,684	30,197	83,881
Capital Lease	54	10		2022-23 Lease	134,233	49,648	183,881
Equipment	54		District Wide	Critical Generator Replacement (FEMA)	98,864	36,566	135,430
Equipment	54	10	Operations	Water Quality Sampling Stations	10,665	-	10,665
Equipment	54	1	New Shop	Used Forklift	14,600	5,400	20,000
Equipment	54	2	Underground Crew	Remote Control Flagmen	36,500	13,500	50,000
					-	-	-
Projects	54		Meadowmont Pump Station	Pump Head Replacement Project	100,000	-	100,000
Projects	54		Ebbetts Pass PRV	PRV Replacement Project	100,000	-	100,000
Projects	54	1	La Contenta WWTP	Septage Dump Station	-	100,000	100,000
Projects	54		Vallecito WWTP	Grit Removal	-	150,000	150,000
Projects	50		Ops Headquarters	Office Remodel for addl offices	18,250	6,750	25,000
Total					620,480	422,258	1,042,738

Dept 54			
Capital Lease			351,643
Equipment			216,095
Projects			475,000
Total			1,042,738

Debt Service - Subset of Dept 50		2022-23 Req	2021-22 Adopted	Variance	04/30/21 YTD
72120	Interest Exp - PERS UAL Loan	153,799	165,386	(11,587)	165,386
72220	Interest Exp - USDA AMI Loan	82,348	92,500	(10,152)	756
72310	Interest Exp - VacCon Truck 2021	9,119	11,000	(1,881)	6,993
72350	Interest Exp - USDA EP Reach 3A	53,430	54,492	(1,062)	55,411
72400	Interest Exp - Water Fund Loan	17,774	17,774	-	-
72500	Interest Exp - New Hogan Loan	7,169	9,656	(2,487)	-
72600	Interest Exp - OP HQ	31,116	31,116	-	-
72700	Interest Exp - VacCon Truck 2020	6,746	10,196	(3,450)	8,655
73120	Principal Payment - PERS UAL Loan	336,000	353,000	(17,000)	353,000
73210	Principal Payment - USDA AMI Loan	299,539	292,275	7,264	129,000
73310	Principal Payment - VacCon Truck 2021	114,815	115,000	(185)	56,363
73350	Principal Payment - USDA EP Reach 3A	47,700	46,700	1,000	46,700
73400	Principal Payment - Water Fund Loan	119,268	119,268	-	-
73500	Principal Payment - New Hogan	55,242	55,242	-	-
73600	Principal Payment - OP HQ	614,626	614,626	-	-
73700	Principal Payment - VacCon Truck 2020	118,331	114,881	3,450	85,849
		2,067,022	2,103,112	(36,090)	908,113

	2022-23	2021-22	Variance
	Department Requested	Board Approved	
Sources			
Est. Starting Fund Balance	-	8,037,719	(8,037,719)
Operating Revenue	14,943,474	14,151,395	792,079
Non-Operating Revenue	5,029,708	4,689,450	340,258
Transfers In	6,198,561	1,756,797	4,441,764
	<u>26,171,743</u>	<u>28,635,361</u>	<u>(2,463,618)</u>
Uses			
Salaries and Benefits	12,067,660	10,648,934	1,418,726
Services and Supplies	8,910,627	8,138,437	772,190
Capital Outlay	1,042,738	867,768	174,970
Debt Service	4,150,718	2,103,112	2,047,606
Transfers Out	-	6,877,111	(6,877,111)
	<u>26,171,743</u>	<u>28,635,362</u>	<u>(2,463,619)</u>
Net Budget	(0)	(1)	1

2022-23 Dept Requested Budget		Fund			2021-22 Board Approved			Variance	
	300	500	Total		300	500	Total		
59100	Transfers In - Debt (125/135/108)	2,280,705	931,750	3,212,455		508,682	8,401	517,083	2,695,372
59100	Transfer In - CIP (120/130/104)	790,095	302,961	1,093,056		553,616	215,496	769,112	323,944
59100	Transfer In - Operating (125/135)	713,718	36,594	750,312		-	-	-	750,312
59100	Transfer In - Capital Outlay (108)	620,480	422,258	1,042,738		-	470,602	470,602	572,136
59100	Transfer In - Operating (108)	73,000	27,000	100,000		-	-	-	100,000
	Total Transfers In	4,477,998	1,720,563	6,198,561		1,062,298	694,499	1,756,797	4,441,764

Operating Revenue

41000	Water/Sewer Sales/Resid	8,793,726	5,542,025	14,335,751		8,514,746	5,147,926	13,662,672	673,079
41100	Irrigation Water Sales	10,723	-	10,723		10,723	-	10,723	-
41200	Water Sales-Fire Hydrant	170,000	-	170,000		170,000	-	170,000	-
42000	Inspection Fees	-	5,000	5,000		-	8,000	8,000	(3,000)
42100	Plan Check Fees	-	-	-		-	-	-	-
44100	Account Establishment Fees	47,000	3,000	50,000		65,000	5,000	70,000	(20,000)
44110	Delinquent Account Charge	55,000	40,000	95,000		55,000	40,000	95,000	-
44120	Termination of Services	-	-	-		-	-	-	-
44200	Backflow Certification Testing	4,000	-	4,000		4,000	-	4,000	-
44300	Install Water Meter	30,000	-	30,000		30,000	-	30,000	-
44500	Repair Labor/Materials	18,000	32,000	50,000		16,000	28,000	44,000	6,000
44510	Misc Operating Revenue	33,000	-	33,000		33,000	-	33,000	-
44510	Reimbursable Expense	-	45,000	45,000		-	24,000	24,000	21,000
44900	Other Water/Sewer Charges	-	-	-		-	-	-	-
48100	Concept Approval Fees	-	-	-		-	-	-	-
48190	Misc Operating Revenue	83,950	31,050	115,000		-	-	-	115,000
	Total Operating Revenue	9,245,399	5,698,075	14,943,474		8,898,469	5,252,926	14,151,395	792,079

Non-Operating Revenue

48130	Rental Revenue	60,590	22,410	83,000		58,300	18,657	76,957	6,043
51100	Interest Income/CCWD Invest	167,170	61,830	229,000		10,000	3,500	13,500	215,500
52100	Property Taxes	2,554,346	616,622	3,170,968		2,389,385	588,434	2,977,819	193,149
52420	Standby Fees	95,630	35,370	131,000		95,630	35,370	131,000	-
54300	Power Sales-North Fork	452,600	167,400	620,000		430,448	159,207	589,655	30,345
54400	Power Sales-New Hogan	58,400	21,600	80,000		91,000	30,000	121,000	(41,000)
54510	Grant Revenue/Federal Agencies	-	-	-		-	-	-	-
54520	Grant Revenue/State Agencies	-	-	-		-	-	-	-
54600	Other Non-Op Revenue	522,490	193,250	715,740		569,049	210,470	779,519	(63,779)
54610	Misc Income	-	-	-		-	-	-	-
	Total Non-Operating Revenue	3,911,226	1,118,482	5,029,708		3,643,812	1,045,638	4,689,450	340,258

Total Sources	17,634,623	8,537,120	26,171,743		13,604,579	6,993,063	20,597,642	5,574,101
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2022-23 Dept Requested Budget		Department							2021-22 Board Ammended		Variance
		50	54	56	57	58	59	60	Total		
Salaries and Benefits	FTEs	0	51	4	7	10	2	74	68	6	
Salaries Wages	-	4,749,004	510,966	43,200	869,525	1,023,827	237,503	7,434,025	6,509,744	924,281	
Payouts	-	30,494	-	-	-	-	-	30,494	196,406	(165,912)	
On Call Pay	-	21,100	-	-	-	-	-	21,100	21,100	-	
Standby Pay	-	15,400	-	-	-	-	-	15,400	15,400	0	
Overtime	-	200,000	600	600	5,000	-	-	206,200	250,000	(43,800)	
Benefits	-	1,862,821	105,925	107,545	328,477	349,248	61,783	2,815,799	2,532,694	283,105	
Medical Reimbursements	-	-	2,000	-	-	-	-	2,000	27,120	(25,120)	
Retirement Expense	-	687,714	63,907	-	94,197	107,750	13,024	966,592	726,013	240,579	
CalPERS UAL	-	461,373	17,026	-	28,970	23,620	61	531,050	370,457	160,593	
Retirement Health Savings	-	25,560	3,840	-	5,880	9,000	720	45,000	-	45,000	
Total Salaries and Benefits	-	8,053,466	702,264	152,745	1,327,649	1,518,445	313,091	12,067,660	10,648,934	1,418,726	

SERVICES & SUPPLIES											
Power	15,400	1,573,000	-	-	-	-	-	-	1,588,400	1,007,000	581,400
Water	4,000	4,296	-	-	-	-	-	8,296	8,296	-	
Sewage	-	46,734	-	-	-	-	-	46,734	46,734	-	
Telephone Lease Line	-	-	-	-	-	-	-	-	-	-	
Telephone	14,500	83,167	-	-	-	-	-	97,667	106,151	(8,484)	
Refuse/Disposal	3,700	15,608	-	-	-	-	-	19,308	18,455	853	
Materials & Supplies	40,000	114,000	4,200	3,750	14,000	4,250	7,100	187,300	165,745	21,555	
Herbicide	-	1,500	-	-	-	-	-	1,500	1,500	-	
Safety Equipment/Consumables	-	42,600	-	-	-	-	-	42,600	40,000	2,600	
Tools	500	30,000	-	-	-	-	-	30,500	30,500	-	
Uniforms - New	-	16,200	-	-	-	-	-	16,200	16,200	-	
Materials and Supplies - CalFire	-	18,000	-	-	-	-	-	18,000	18,000	-	
Safety Equipment	-	-	12,500	-	2,000	-	-	14,500	4,800	9,700	
Lab Supplies, Consumables	-	40,000	-	-	-	-	-	40,000	40,000	-	
Ozone System Parts	-	10,000	-	-	-	-	-	10,000	10,000	-	
UV Bulb/MBR Replacement	-	110,000	-	-	-	-	-	110,000	110,000	-	
Electrical Parts Replacement	-	70,000	-	-	-	-	-	70,000	80,000	(10,000)	
Leak Repair Supplies	-	160,000	-	-	-	-	-	160,000	100,000	60,000	
Road Repair Materials	-	31,250	-	-	-	-	-	31,250	25,000	6,250	
SCADA, Radio Supplies	-	17,000	-	-	-	-	-	17,000	10,000	7,000	
Septic Tanks, Repair & New	-	11,200	-	-	-	-	-	11,200	10,000	1,200	
Meters, New & Replacement	-	10,000	-	-	-	-	-	10,000	30,000	(20,000)	
Aerator/Compressor Repair	-	18,000	-	-	-	-	-	18,000	18,000	-	
Computers/Peripherals	-	18,500	-	-	-	-	-	18,500	18,500	-	
Control System/Pressure Transducer	-	5,000	-	-	-	-	-	5,000	10,000	(5,000)	
Headworks/Solids Removal and Repair	-	20,160	-	-	-	-	-	20,160	18,000	2,160	
HVAC	-	8,500	-	-	-	-	-	8,500	8,500	-	
Mixers/Valves/Repair Kits/ Actuators	-	25,000	-	-	-	-	-	25,000	15,000	10,000	
Monitor Wells Repair	-	5,000	-	-	-	-	-	5,000	-	5,000	
Pumps/Motors Repair	-	140,000	-	-	-	-	-	140,000	90,000	50,000	
Solids Handling Eq Repair	-	5,000	-	-	-	-	-	5,000	5,000	-	
Admin Technologies Comm	-	-	-	-	-	72,400	-	72,400	20,000	52,400	
Chemicals	-	374,690	-	-	-	-	-	374,690	340,627	34,063	
Outside Services/Repairs	29,300	115,569	-	-	-	-	-	144,869	110,843	34,026	
Fire Ext. Testing Cust. Base	-	2,000	-	-	-	-	-	2,000	2,000	-	
Spraying - Weeds & Insects	1,000	30,000	-	-	-	-	-	31,000	13,000	18,000	
Snow Removal	-	6,600	-	-	-	-	-	6,600	6,000	600	
Uniform Launder	-	21,209	-	-	-	-	-	21,209	21,209	-	
Fire Hydrant Maintenance	-	56,625	-	-	-	-	-	56,625	54,420	2,205	
Service Maintenance Contracts	7,680	-	-	-	13,500	125,486	-	146,666	160,622	(13,956)	
Groundwater Monitoring	-	47,250	-	-	-	-	-	47,250	47,250	-	
Instrumentation Tech	-	8,500	-	-	-	-	-	8,500	8,500	-	
Ozone System PM	-	7,000	-	-	-	-	-	7,000	3,500	3,500	
Backflow Device Testing	-	4,000	-	-	-	-	-	4,000	4,000	-	
SCADA Consulting	-	14,000	-	-	-	-	-	14,000	14,000	-	
Hauling /Dig/Crane/Excavator	-	5,000	-	-	-	-	-	5,000	5,000	-	
Pave/Seal/Asphalt Repair	-	145,000	-	-	-	-	-	145,000	100,000	45,000	
Drug & Alcohol Testing	-	-	3,000	-	-	-	-	3,000	2,200	800	
Septic Hauling Bio-solids Hauling	-	40,000	-	-	-	-	-	40,000	34,660	5,340	
Tank Cleaning	-	50,000	-	-	-	-	-	50,000	50,000	-	
Building Repairs	5,000	10,000	-	-	-	-	-	15,000	15,000	-	
Recruiting	-	-	21,500	-	-	-	-	21,500	12,850	8,650	
Claims/Damages	5,000	-	-	-	-	-	-	5,000	2,000	3,000	
Computer License/Maintenance Contracts	-	87,320	-	-	-	74,011	-	161,331	150,229	11,102	
Janitorial Services	23,220	-	-	-	-	-	-	23,220	23,220	-	
Laboratory Services	-	165,000	-	-	-	-	-	165,000	165,000	-	
Rentals (Non Vehicles/Equip)	-	56,000	-	-	-	-	-	56,000	67,200	(11,200)	
Outside Legal Fees	-	-	120,000	-	-	-	145,000	265,000	310,000	(45,000)	
Accounting/Auditing	-	-	-	-	-	41,600	-	41,600	41,600	-	
Advertising/Publicity	-	-	1,500	-	-	-	10,000	11,500	12,000	(500)	
Professional Services	-	100,710	100,300	-	50,000	237,480	182,308	670,798	925,686	(254,888)	
Operating Exp/Fuel & Oil	-	254,100	-	-	-	-	-	254,100	231,000	23,100	
Repairs and Parts	-	95,000	-	-	-	-	-	95,000	95,000	-	
Fuel/Repair - Generators	-	20,000	-	-	-	-	-	20,000	20,000	-	

2022-23 Dept Requested Budget	Department							2021-22 Board Ammended		Variance
	50	54	56	57	58	59	60	Total		
Rental Exp/Vehicle and Eq	-	6,200	-	-	-	-	-	6,200	21,200	(15,000)
Vehicle Maintenance	-	10,200	-	-	-	-	-	10,200	9,520	680
Forms and Supplies	-	-	1,450	-	600	1,950	-	4,000	3,350	650
Permits and Licenses	-	21,600	-	-	-	-	-	21,600	10,800	10,800
Late Fees and Other Penalties	-	-	-	-	-	-	-	-	-	-
Director Elections	-	-	-	5,000	-	-	-	5,000	-	5,000
Postage	-	-	-	-	-	15,950	-	15,950	15,950	-
Publications/Subscriptions	-	1,000	150	-	600	-	-	1,750	1,250	500
Memberships/Dues	-	20,000	42,925	-	600	495	63,206	127,226	124,046	3,180
Recording/Title Reports	-	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	1,000	-	1,000	1,000	-
Training, Conf & Travel	-	35,000	23,700	17,500	21,000	5,000	6,500	108,700	112,125	(3,425)
Other Travel Costs	-	100	750	2,500	600	800	1,000	5,750	5,334	416
Purchased Water	-	20,000	-	-	-	-	508,008	528,008	506,628	21,380
Retiree Health Costs	698,700	-	-	-	-	-	-	698,700	608,295	90,405
Bad Debt Expense	-	-	-	-	-	37,000	-	37,000	52,000	(15,000)
Rate Assistance Program	-	-	-	-	-	60,000	-	60,000	60,000	-
Unemployment Claims	-	-	2,000	-	-	-	-	2,000	2,000	-
Insurance	272,489	-	-	-	-	-	-	272,489	255,163	17,326
State Water/Sewer Fees	-	240,000	-	-	-	-	-	240,000	218,770	21,230
Federal Dam & Admin Fees	-	-	-	-	-	-	696,400	696,400	714,600	(18,200)
State Water Right Fees	-	-	-	-	-	-	150,582	150,582	95,700	54,882
Mandated Plans	-	-	-	-	-	-	5,000	5,000	65,000	(60,000)
Water Efficiency	-	-	-	-	-	4,000	-	4,000	4,000	-
Third Party Payment Processing	-	-	-	-	-	127,000	-	127,000	83,989	43,011
Agent Fees (Custodial)	-	-	-	-	-	7,500	-	7,500	7,500	-
LAFCO Contribution	14,100	-	-	-	-	-	-	14,100	14,100	-
Misc Non-Operating Costs	-	-	-	-	-	-	-	-	16,120	(16,120)
Total Supplies and Services	1,134,589	4,719,388	333,975	28,750	102,900	815,922	1,775,104	8,910,627	8,138,437	772,190
Capital Outlay										
Vehicles Capital Lease	-	351,643	-	-	-	-	-	351,643	302,014	49,629
Equipment Purchased	-	216,095	-	-	-	-	-	216,095	365,754	(149,659)
Projects	-	475,000	-	-	-	-	-	475,000	200,000	275,000
Total Capital Outlay	-	1,042,738	-	-	-	-	-	1,042,738	867,768	174,970
Transfers Out										
Debt Service										
Interest Exp - PERS UAL Loan	153,799	-	-	-	-	-	-	153,799	165,386	(11,587)
Interest Exp - USDA AMI Loan	82,348	-	-	-	-	-	-	82,348	92,500	(10,152)
Interest Exp - VacCon Truck 2021	9,119	-	-	-	-	-	-	9,119	11,000	(1,881)
Interest Exp - USDA EP Reach 3A	53,430	-	-	-	-	-	-	53,430	54,492	(1,062)
Interest Exp - Water Fund Loan	17,774	-	-	-	-	-	-	17,774	17,774	-
Interest Exp - New Hogan Loan	7,169	-	-	-	-	-	-	7,169	9,656	(2,487)
Interest Exp - OP HQ	31,116	-	-	-	-	-	-	31,116	31,116	-
Interest Exp - VacCon Truck 2020	6,746	-	-	-	-	-	-	6,746	10,196	(3,450)
Interest Exp - Sewer CIP Loan 2022	340,400	-	-	-	-	-	-	340,400	-	340,400
Interest Exp - Water CIP Loan 2022	583,296	-	-	-	-	-	-	583,296	-	583,296
Principal Payment - PERS UAL Loan	336,000	-	-	-	-	-	-	336,000	353,000	(17,000)
Principal Payment - USDA AMI Loan	299,539	-	-	-	-	-	-	299,539	292,275	7,264
Principal Payment - VacCon Truck 2021	114,815	-	-	-	-	-	-	114,815	115,000	(185)
Principal Payment - USDA EP Reach 3A	47,700	-	-	-	-	-	-	47,700	46,700	1,000
Principal Payment - Water Fund Loan	119,268	-	-	-	-	-	-	119,268	119,268	-
Principal Payment - New Hogan	55,242	-	-	-	-	-	-	55,242	55,242	-
Principal Payment - OP HQ	614,626	-	-	-	-	-	-	614,626	614,626	-
Principal Payment - VacCon Truck 2020	118,331	-	-	-	-	-	-	118,331	114,881	3,450
Principal Payment - Sewer CIP Loan 2022	417,000	-	-	-	-	-	-	417,000	-	(197,626)
Principal Payment - Water CIP Loan 2022	743,000	-	-	-	-	-	-	743,000	-	628,119
Total Debt Service	4,150,718	-	-	-	-	-	-	4,150,718	2,103,112	2,047,606
Total Operating Expense Budget	5,285,307	13,815,592	1,036,239	181,495	1,430,549	2,334,367	2,088,195	26,171,743	21,758,251	4,413,492