

# CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

## AGENDA

Tuesday November 15, 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.*

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## ORDER OF BUSINESS

### CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **PUBLIC COMMENT:** Comments limited to three minutes per person.
2. **APPROVAL OF MINUTES:** For the meeting of October 24, 2022.
3. **NEW BUSINESS**
  - 3a. Report on the Monthly Financial Reports for October 2022  
(Michael Minkler, General Manager)
  - 3b. Discussion: Third Party Payment Fees\*  
(Michael Minkler, General Manager)
  - 3c. Discussion: Board Compensation\*  
(Michael Minkler, General Manager)

4. **DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS**
5. **GENERAL MANAGER COMMENTS**
6. **DIRECTOR COMMENTS**
7. **FUTURE AGENDA ITEMS**
8. **NEXT COMMITTEE MEETING**
9. **ADJOURNMENT**

MINUTES  
FINANCE COMMITTEE MEETING  
October 24, 2022

The following Committee Members were present:

Bertha Underhill	Director
Cindy Secada	Director

Staff Present:

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

Public Present: None

**ORDER OF BUSINESS**

**CALL TO ORDER / PLEDGE OF ALLEGIANCE**

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

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

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

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

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

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

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

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

MINUTES  
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3d. BOLD program

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

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

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

4. Director of Administrative Services Comments:

Mr. Meyer had no further comments.

5. General Manager Comments:

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

6. Director Comments:

Directors Secada and Underhill had no comments.

7. Future Agenda Items:

8. Next Committee Meeting:

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

9. Adjournment:

Meeting adjourned at 4:18p.m.

Respectfully Submitted,

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

Approved:

\_\_\_\_\_  
Michael Minkler, General Manager

## October 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	4	
Sum of Net	Column Labels				Current	Remaining	Benchmark
Row Labels	2020	2021	2022	2023	Budget	Balance	34% Of Budget
W01-Sales & Charges	6,043,979	6,341,632	6,534,770	6,679,383	14,673,474	7,994,091	45.52%
W02-Water/Sewer Fees	11,145	17,300	14,710	21,892	30,000	8,108	72.97%
W03-Misc. Operating Revenue	32,495	154,488	58,298	81,336	172,000	90,664	47.29%
X01-Property Tax/Assmt Rev		111	10,314	8,170	3,170,968	3,162,798	0.26%
X02-Grant Revenue	28,708	-	154,977		-	-	0.00%
X03-Interest Income	188,820	73,756	21,235	54,213	229,000	174,787	23.67%
X04-Expansion/Assemt Fees	710,632	1,083,558	241,562	389,895	-	(389,895)	0.00%
X05-Power Sales	302,209	269,321	269,455	406,210	700,000	293,790	58.03%
X06-Other Revenue	296,155	382,969	321,056	291,573	929,740	638,167	31.36%
X30-Transfers In	4,401,654	3,387,454	22,965,721	1,520,764	-	(1,520,764)	0.00%
<b>Grand Total</b>	<b>12,015,798</b>	<b>11,710,591</b>	<b>30,592,097</b>	<b>9,453,436</b>	<b>26,128,985</b>	<b>16,675,549</b>	<b>36.18%</b>

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

## District Operating Revenues

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

Period	(Multiple Items)					Enter Period	4	Benchmark
Sum of Net	Column Labels	2020	2021	2022	2023	Current Budget	Remaining Balance	34% Of Budget
W01-Sales & Charges		4,471,290	4,712,452	4,885,064	5,048,934	14,673,474	9,624,540	34.41%
W02-Water/Sewer Fees		11,145	17,300	14,710	21,892	30,000	8,108	72.97%
W03-Misc. Operating Revenue		30,566	148,236	58,298	81,336	172,000	90,664	47.29%
X02-Grant Revenue			53,510			-	-	0.00%
X03-Interest Income		64,359	3,680	6,880	3,122	229,000	225,878	1.36%
X05-Power Sales		302,209	269,321	269,455	406,210	700,000	293,790	58.03%
X06-Other Revenue		27,854	(2,076,992)	320,937	291,573	929,740	638,167	31.36%
X30-Transfers In		4,200,856	892,849	77,155	96,726	-	(96,726)	0.00%
<b>Grand Total</b>		<b>9,108,280</b>	<b>4,020,357</b>	<b>5,632,500</b>	<b>5,949,793</b>	<b>26,128,985</b>	<b>20,179,192</b>	<b>22.77%</b>

Analysis of District Revenues identifies the following accounts to note:

- Water/Sewer Fees
- Miscellaneous Operating Revenue
- Interest Income

### Water/Sewer Fees

Sum of Net	Column Labels	2020	2021	2022	2023	Current Budget	Remaining Balance	34% Of Budget
W02-Water/Sewer Fees		11,145	17,300	14,710	21,892	30,000	8,108	72.97%
44300-Install Water Meter		10,145	17,300	14,710	11,483	30,000	18,517	38.28%
48100-Concept Approval Fees		1,000			10,409	-	(10,409)	0.00%

Developer activity is higher than expected.

### Miscellaneous Operating Revenue

Sum of Net	Column Labels	2020	2021	2022	2023	Current Budget	Remaining Balance	34% Of Budget
W03-Misc. Operating Revenue		30,566	148,236	58,298	81,336	172,000	90,664	47.29%
42000-Inspection Fees		2,759	6,407	710	418	5,000	4,582	8.36%
44200-Backflow Certification Testing				366	61	4,000	3,939	1.53%
44500-Repair Labor/Materials		10,675	28,056	9,921	810	50,000	49,190	1.62%
44510-Reimbursable Expense		17,131	19,118	22,542	46,081	78,000	31,919	59.08%
44900-Other Water/Sewer Charges				(435)		-	-	0.00%
48190-Miscellaneous Operating Rev		0	94,655	25,191	9,168	35,000	25,832	26.19%
54610-Miscellaneous Income				4	24,798	-	(24,798)	0.00%

Miscellaneous income is mainly dependent on customer and developer activity. While customer activity is lower than expected, developer activity is higher.

### Interest Income:

Sum of Net	Column Labels	2020	2021	2022	2023	Current Budget	Remaining Balance	34% Of Budget
X03-Interest Income		64,359	3,680	6,880	3,122	229,000	225,878	1.36%
51100-Interest Income/CCWD Invest		64,359	3,680	6,880	3,122	229,000	225,878	1.36%
51700-Net Mark to Market Value				(0)		-	-	0.00%

Interest income for LAIF is received quarterly, which skews the monthly percentage reported (except in the quarter LAIF interest is received).

## Power Sales

Sum of Net	Column Labels				Current	Remaining	34%
Row Labels	2020	2021	2022	2023	Budget	Balance	Of Budget
<b>X05-Power Sales</b>	<b>302,209</b>	<b>269,321</b>	<b>269,455</b>	<b>406,210</b>	700,000	293,790	58.03%
54300-Power Sales-North Fork	195,168	196,552	212,240	291,931	620,000	328,069	47.09%
54400-Power Sales-New Hogan	107,041	72,769	57,215	114,279	80,000	(34,279)	142.85%

Power sales have been strong year to date.

### District Operating Expenses

Overall Expenses at the end of October are below the 34% 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		4
Expense YTD Totals		Fiscal Year				Current	Remaining	Benchmark
Account Type	2020	2021	2022	2023	Budget	Balance	34% Of Budget	
Y01-Sal/Wage/Benefits	2,982,907	3,048,674	3,003,112	3,504,123	11,914,915	8,410,792	29.41%	
Y02-Utility Service	324,216	323,497	352,875	587,512	1,760,405	1,172,893	33.37%	
Y03-Materials/Supplies	449,755	595,877	436,224	559,309	1,458,550	899,241	38.35%	
Y04-Outside Services	281,235	337,822	250,993	229,944	1,179,770	949,826	19.49%	
Y05-Professional Services	9,912	123,888	150,211	66,635	735,898	669,263	9.05%	
Y06-Vehicle/Equipment	140,830	213,884	109,734	150,467	385,500	235,033	39.03%	
Y07-Office Expenses	9,154	122,095	110,504	89,230	171,526	82,296	52.02%	
Y08-Travel/Training	12,104	8,016	3,985	22,290	94,450	72,160	23.60%	
Y10-Purchased Water			3,766	(8,548)	-	8,548	0.00%	
Y11-Retired Employee		192,507	239,899	239,311	698,700	459,389	34.25%	
Y12-Bad Debts	12,623	11,553	17,585	20,136	37,000	16,864	54.42%	
Y13-Misc Op Expenses	18,485	620,699	641,372	980,185	2,040,479	1,060,294	48.04%	
Y15-Director Costs	37,960	32,669	38,640	49,493	181,495	132,002	27.27%	
Y16-Legal		86,987	71,858	32,857	265,000	232,143	12.40%	
Z02-Debt Repayment	1,095,839	1,119,162	365,083	550,110	4,140,960	3,590,850	13.28%	
Z03-Capital Equipment	177,696	28,641	112,060	189,510	1,042,738	853,228	18.17%	
Z04-Misc Non Operating		-	196	4,416	21,600	17,184	20.44%	
Z30-Transfers Out	19,100,335	48,810	22,891,053		-	-	0.00%	
<b>Grand Total</b>	<b>24,653,049</b>	<b>6,914,781</b>	<b>28,799,148</b>	<b>7,266,979</b>	<b>26,128,986</b>	<b>18,862,007</b>	<b>27.81%</b>	

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

See each department for detailed explanations.



**DEPARTMENTAL EXPENSE REPORTS**

**Dept 50 – Non-Departmental**

Period	(Multiple Items)	Enter Period		4		Benchmark		
Expense YTD Totals	Fiscal Year	2020	2021	2022	2023	Current Budget	Remaining Balance	34% Of Budget
Account Type								
Y02-Utility Service			3,351	7,726	8,001	37,600	29,599	21.28%
Y03-Materials/Supplies			10,326	5,741	22,307	40,500	18,193	55.08%
Y04-Outside Services			12,557	16,876	27,465	71,200	43,735	38.57%
Y11-Retired Employee			192,507	239,899	239,311	698,700	459,389	34.25%
Y13-Misc Op Expenses			228,998	280,267	267,525	272,489	4,964	98.18%
Z02-Debt Repayment		1,095,839	1,119,162	365,083	550,110	4,140,960	3,590,850	13.28%
Z03-Capital Equipment					2,885	-	(2,885)	0.00%
Z04-Misc Non Operating				17	2,219	14,100	11,881	15.73%
<b>Grand Total</b>		<b>1,095,839</b>	<b>1,566,901</b>	<b>915,608</b>	<b>1,119,823</b>	<b>5,275,549</b>	<b>4,155,726</b>	<b>21.23%</b>

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

**Materials/Supplies**

Expense YTD Totals	Fiscal Year	2020	2021	2022	2023	Current Budget	Remaining Balance	34% Of Budget
Account Type								
Y03-Materials/Supplies			10,326	5,741	22,307	40,500	18,193	55.08%
60310-Materials and Supplies			10,326	5,741	22,307	40,000	17,693	55.77%

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

**Miscellaneous Operating Expenses**

Expense YTD Totals	Fiscal Year	2020	2021	2022	2023	Current Budget	Remaining Balance	34% Of Budget
Account Type								
Y13-Misc Op Expenses			228,998	280,267	267,525	272,489	4,964	98.18%
61410-Insurance			228,998	280,267	267,525	272,489	4,964	98.18%

Liability and Property insurance is prepaid for the entire year.

Dept. 54 - Utility Services

Period	(Multiple Items)				Enter Period	4	Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	34%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefits	2,039,456	2,280,071	2,147,566	2,543,316	8,053,466	5,510,150	31.58%
Y02-Utility Service	324,216	320,146	345,149	579,511	1,722,805	1,143,294	33.64%
Y03-Materials/Supplies	449,681	575,705	420,958	472,090	1,301,600	829,510	36.27%
Y04-Outside Services	281,235	260,295	174,478	138,840	871,073	732,233	15.94%
Y05-Professional Services	9,912	31,761	955	6,989	100,710	93,721	6.94%
Y06-Vehicle/Equipment	140,830	213,884	109,734	150,467	385,500	235,033	39.03%
Y07-Office Expenses	9,154	10,108	8,633	13,426	42,600	29,174	31.52%
Y08-Travel/Training	12,104	3,402	1,898	8,772	35,100	26,328	24.99%
Y10-Purchased Water			766	(8,548)	-	8,548	0.00%
Y13-Misc Op Expenses	1,902	6,187	7,899	1,310	260,000	258,690	0.50%
Z03-Capital Equipment	177,696	28,641	112,060	186,625	1,042,738	856,113	17.90%
Z04-Misc Non Operating		-	178	2,133	-	(2,133)	0.00%
<b>Grand Total</b>	<b>3,446,185</b>	<b>3,730,199</b>	<b>3,330,274</b>	<b>4,094,931</b>	<b>13,815,592</b>	<b>9,720,661</b>	<b>29.64%</b>

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

Vehicle/Equipment

Expense YTD Totals	Fiscal Year				Current	Remaining	34%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y06-Vehicle/Equipment	140,830	213,884	109,734	150,467	385,500	235,033	39.03%
60610-Operating Exp Gas and Oil	69,042	82,782	80,623	110,445	254,100	143,655	43.47%
60620-Repair Exp/Parts and Repairs	52,758	40,632	17,193	27,226	95,000	67,774	28.66%
60625-Fuel/Repair - Generators	16,176	7,439	5,967	5,709	20,000	14,291	28.55%
60650-Rental Exp Vehicles and Equip	2,855	81,532	414	632	6,200	5,568	10.20%
60660-Vehicle Lease & Maintenance		1,498	5,537	6,454	10,200	3,746	63.28%

The cost of fuel continues to increase. The Enterprise lease maintenance costs have increased. A budget adjustment may be required at mid-year.

Dept 56 – General Management

Period	(Multiple Items)				Enter Period	4	Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	34%
Account Type	2020	2021	2022	2023	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefits	275,154	223,568	210,656	233,930	702,264	468,334	33.31%
Y03-Materials/Supplies		334	506	593	16,700	16,107	3.55%
Y04-Outside Services		6,655	4,478	4,468	24,500	20,032	18.24%
Y05-Professional Services		21,317	21,683	18,451	113,800	95,349	16.21%
Y07-Office Expenses		44,159	37,250	13,527	44,525	30,998	30.38%
Y08-Travel/Training		1,369	977	7,998	24,450	16,452	32.71%
Y13-Misc Op Expenses		(1,125)			2,000	2,000	0.00%
Y16-Legal		39,840	21,623	32,857	120,000	87,143	27.38%
<b>Grand Total</b>	<b>275,154</b>	<b>336,118</b>	<b>297,173</b>	<b>311,823</b>	<b>1,048,239</b>	<b>736,416</b>	<b>29.75%</b>

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

Dept 57 – Board of Directors

Period	(Multiple Items)	Enter Period		4	Benchmark
Expense YTD Totals	Fiscal Year	Current Budget	Remaining Balance	34% Of Budget	
Account Type	2020	2021	2022	2023	
⊕ Y15-Director Costs	37,960	32,669	38,640	49,493	27.27%
<b>Grand Total</b>	<b>37,960</b>	<b>32,669</b>	<b>38,640</b>	<b>49,493</b>	<b>27.27%</b>

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

Expense YTD Totals	Fiscal Year	Current Budget	Remaining Balance	34% Of Budget	
Account Type	2020	2021	2022	2023	
⊖ Y15-Director Costs	37,960	32,669	38,640	49,493	27.27%
60000-Salaries/Wages	9,120	7,560	8,040	11,280	26.11%
60100-Benefits	28,840	25,425	25,686	31,198	29.01%
60102-Medical Reimbursements		440			0.00%
60310-Materials and Supplies		8	55	64	0.73%
60810-Training Conf and Travel		(1,448)	3,673	5,520	31.54%
60820-Other Travel Costs		684	1,185	1,432	57.28%
<b>Grand Total</b>	<b>37,960</b>	<b>32,669</b>	<b>38,640</b>	<b>49,493</b>	<b>27.27%</b>

Analysis shows Department 57’s overall expenses are on target to benchmark. A budget adjustment is needed in Other Travel Costs due to the IRS mileage rate increase in July.

Dept 58 – Engineering

Period	(Multiple Items)	Enter Period		4	Benchmark
Expense YTD Totals	Fiscal Year	Current Budget	Remaining Balance	34% Of Budget	
Account Type	2020	2021	2022	2023	
⊕ Y01-Sal/Wage/Benefits	284,476	138,259	186,974	212,979	16.04%
⊕ Y03-Materials/Supplies	74		1,065	580	3.62%
⊕ Y04-Outside Services		11,880	2,766		0.00%
⊕ Y05-Professional Services		17,378	5,343	1,045	2.09%
⊕ Y07-Office Expenses		24	239	2,031	112.83%
⊕ Y08-Travel/Training				4,250	19.68%
<b>Grand Total</b>	<b>284,550</b>	<b>167,540</b>	<b>196,387</b>	<b>220,885</b>	<b>15.44%</b>

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

Office Expenses

Expense YTD Totals	Fiscal Year	Current Budget	Remaining Balance	34% Of Budget	
Account Type	2020	2021	2022	2023	
⊖ Y07-Office Expenses		24	239	2,031	112.83%
60710-Permits and Licenses			180	2,031	0.00%
60760-Recording/Title Reports		24	59		0.00%

The Annual Permit Fee cost was higher than anticipated.

Dept 59 – Administrative Services

Period	(Multiple Items)					Enter Period	4	Benchmark
Expense YTD Totals	Fiscal Year	2020	2021	2022	2023	Current Budget	Remaining Balance	34% Of Budget
Y01-Sal/Wage/Benefits		317,907	341,806	398,404	449,371	1,518,445	1,069,074	29.59%
Y03-Materials/Supplies			9,512	7,954	62,684	76,650	13,966	81.78%
Y04-Outside Services			46,436	52,395	59,171	199,497	140,326	29.66%
Y05-Professional Services			33,600	108,722	27,406	279,080	251,674	9.82%
Y07-Office Expenses			3,799	2,931	4,594	19,395	14,801	23.69%
Y08-Travel/Training			2,895	1,065	1,270	5,800	4,530	21.90%
Y12-Bad Debts		12,623	11,553	17,585	20,136	37,000	16,864	54.42%
Y13-Misc Op Expenses		16,583	41,251	31,949	71,964	111,000	39,036	64.83%
Z04-Misc Non Operating					64	7,500	7,436	0.85%
Z30-Transfers Out		19,100,335	48,810	22,891,053		-	-	0.00%
<b>Grand Total</b>		<b>19,447,449</b>	<b>539,662</b>	<b>23,512,058</b>	<b>696,660</b>	<b>2,254,367</b>	<b>1,557,707</b>	<b>30.90%</b>

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

Materials and Supplies

Expense YTD Totals	Fiscal Year	2020	2021	2022	2023	Current Budget	Remaining Balance	34% Of Budget
Y03-Materials/Supplies			9,512	7,954	62,684	76,650	13,966	81.78%
60310-Materials and Supplies			302	74	6,274	4,250	(2,024)	147.63%
60353-Computers/peripherals					4,898	-	(4,898)	0.00%
60390-Admin. Technologies/Comm.			9,209	7,880	51,512	72,400	20,888	71.15%

60310 - Water conservation supplies have been ordered in Department 59. This line item may require a budget adjustment at mid-year.

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

Bad Debts

Expense YTD Totals	Fiscal Year	2020	2021	2022	2023	Current Budget	Remaining Balance	34% Of Budget
Y12-Bad Debts		12,623	11,553	17,585	20,136	37,000	16,864	54.42%
61310-Bad Debt Expense		12,623	11,553	17,585	20,136	37,000	16,864	54.42%

The Customer Service Department is working on processing the bad debt accounts through the current month. The total amount for bad debt accounts for September – December 2021 were written off and submitted to the outside collection service in October 2022. A mid-year budget adjustment may be required.

Miscellaneous Operating Expenses

Expense YTD Totals	Fiscal Year	2020	2021	2022	2023	Current Budget	Remaining Balance	34% Of Budget
Y13-Misc Op Expenses		16,583	41,251	31,949	71,964	111,000	39,036	64.83%
61315-Rate Assistance Program		16,583	15,628	18,528	15,510	60,000	44,490	25.85%
61455-Water Conservation			1,700	1,575	2,000	4,000	2,000	50.00%
61485-Third Party Payment Processing			23,923	11,846	54,454	47,000	(7,454)	115.86%

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

Dept 60 – Water Resources

Period	(Multiple Items)					Enter Period	4	Benchmark	
Expense YTD Totals	Account Type	Fiscal Year	2020	2021	2022	2023	Current Budget	Remaining Balance	34% Of Budget
⊕ Y01-Sal/Wage/Benefits			65,914	64,969	59,512	64,526	313,091	248,565	20.61%
⊕ Y03-Materials/Supplies						1,054	7,100	6,046	14.85%
⊕ Y05-Professional Services				19,831	13,509	12,745	192,308	179,563	6.63%
⊕ Y07-Office Expenses				64,006	61,451	55,653	63,206	7,553	88.05%
⊕ Y08-Travel/Training				350	45		7,500	7,500	0.00%
⊕ Y10-Purchased Water					3,000		-	-	0.00%
⊕ Y13-Misc Op Expenses				345,388	321,257	639,385	1,394,990	755,605	45.83%
⊕ Y16-Legal				47,147	50,235		145,000	145,000	0.00%
<b>Grand Total</b>			<b>65,914</b>	<b>541,693</b>	<b>509,009</b>	<b>773,364</b>	<b>2,123,195</b>	<b>1,349,831</b>	<b>36.42%</b>

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

Office Expenses

Expense YTD Totals	Account Type	Fiscal Year	2020	2021	2022	2023	Current Budget	Remaining Balance	34% Of Budget
⊖ Y07-Office Expenses				64,006	61,451	55,653	63,206	7,553	88.05%
	60732-Memberships and Dues			64,006	61,451	55,653	63,206	7,553	88.05%

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

Miscellaneous Operating Expenses

Expense YTD Totals	Account Type	Fiscal Year	2020	2021	2022	2023	Current Budget	Remaining Balance	34% Of Budget
⊖ Y13-Misc Op Expenses				345,388	321,257	639,385	1,394,990	755,605	45.83%
	61430-Federal Dam and Admin Fees				306,193	639,385	696,400	57,015	91.81%
	61435-State/Federal/County Fees			345,388			150,582	150,582	0.00%
	61450-Mandated Plans				15,064		40,000	40,000	0.00%

The majority of the Federal fees are paid in the beginning of the year. Some of these fees are offset by revenues from NCPA and MID.

# CCWD - Fund Balance Report

As of October 31, 2022

Account	Description	Unaudited	Transactions	Unaudited	Unrestricted	Restricted	Agency
		6/30/2022	7/1-10/31/22	10/31/2022	6/30/2022	6/30/2022	6/30/2022
101-00-13101	General	-	-	-	-	-	-
104-00-13101	Admin Replacement	10,814.42	-	10,814.42	10,814.42	-	-
108-00-13101	Interest Reserve	12,559,073.79	76,877.28	12,635,951.07	12,635,951.07	-	-
120-00-13101	CIP - Water	-	(1,271,679.36)	(1,271,679.36)	(1,271,679.36)	-	-
123-00-13101	CIP Loan - Water	19,577,446.88	(241,207.88)	19,336,239.00	19,336,239.00	-	-
125-00-13101	Capital R&R - Water	6,624,979.43	1,507,287.66	8,132,267.09	-	8,132,267.09	-
127-00-13101	USDA RD AMI/AMR	(129,318.23)	(1,076,716.82)	(1,206,035.05)	-	(1,206,035.05)	-
130-00-13101	CIP - Sewer	-	(1,857,620.24)	(1,857,620.24)	(1,857,620.24)	-	-
133-00-13101	CIP Loan - Sewer	10,590,566.45	(1,213,572.74)	9,376,993.71	9,376,993.71	-	-
135-00-13101	Capital R&R - Sewer	5,368,566.78	1,634,836.67	7,003,403.45	-	7,003,403.45	-
300-00-13101	Water Fund	2,831,532.52	(1,978,845.61)	852,686.91	852,686.91	-	-
302-00-13101	Slurry Line	-	2,600.00	2,600.00	-	2,600.00	-
304-00-13101	Water Expansion Fund - West Point	652,151.44	1,818.46	653,969.90	-	653,969.90	-
354-00-13101	Water Expansion Fund - Ebbetts Pass	708,684.63	54,503.17	763,187.80	-	763,187.80	-
356-00-13101	Water Expansion Fund - Sheep Ranch	25,444.74	74.65	25,519.39	-	25,519.39	-
364-00-13101	Water Expansion Fund - Jenny Lind	878,775.36	36,648.64	915,424.00	-	915,424.00	-
374-00-13101	Water Expansion Fund - Copper Cove	4,456,840.26	204,338.35	4,661,178.61	-	4,661,178.61	-
394-00-13101	Water Expansion Fund - Wallace	18,206.39	53.42	18,259.81	-	18,259.81	-
500-00-13101	Sewer Fund	(2,802,146.34)	(518,339.88)	(3,320,486.22)	(3,320,486.22)	-	-
524-00-13101	Sewer Expansion Fund - Forest Meadows	605,502.44	15,603.47	621,105.91	-	621,105.91	-
526-00-13101	Sewer Expansion Fund - Big Trees Village	12,059.08	35.38	12,094.46	-	12,094.46	-
534-00-13101	Sewer Expansion Fund - Vallecito	1,036,921.95	17,711.47	1,054,633.42	-	1,054,633.42	-
536-00-13101	Sewer Expansion Fund - Six Mile Village	26,162.07	76.76	26,238.83	-	26,238.83	-
544-00-13101	Sewer Expansion Fund - Arnold	850,861.15	2,439.72	853,300.87	-	853,300.87	-
564-00-13101	Sewer Expansion Fund - La Contenta	450,476.01	1,675.64	452,151.65	-	452,151.65	-
565-00-13101	Sewer Expansion Fund - Southworth	280,176.08	822.16	280,998.24	-	280,998.24	-
584-00-13101	Sewer Expansion Fund - Copper Cove	2,378,196.15	128,019.43	2,506,215.58	-	2,506,215.58	-
594-00-13101	Sewer Expansion Fund - Wallace	18,206.39	53.42	18,259.81	-	18,259.81	-
624-00-13101	Sewer Expansion Fund - West Point	760,213.10	2,173.63	762,386.73	-	762,386.73	-
722-00-13101	Assessment District - West Point Acres	15,283.19	44.84	15,328.03	-	-	15,328.03
732-00-13101	Assessment District - Wilseyville	5.33	0.01	5.34	-	-	5.34
752-00-13101	Assessment District - Arnold	75,853.29	(26,151.19)	49,702.10	-	-	49,702.10
812-00-13101	Assessment District - La Contenta (604)	97,281.12	(1,757.95)	95,523.17	-	-	95,523.17
822-00-13101	Assessment District - Lake Tulloch	(46,795.63)	46,795.63	-	-	-	-
832-00-13101	Assessment District - Saddle Creek	99,523.95	291.99	99,815.94	-	-	99,815.94
842-00-13101	Assessment District - DaLee/Cassidy	(2,410.35)	(505.17)	(2,915.52)	-	-	(2,915.52)
852-00-13101	Assessment District - Fly In Acres	(3,668.85)	(705.73)	(4,374.58)	-	-	(4,374.58)
862-00-13101	Assessment District - Wallace	310,642.25	2,618.48	313,260.73	-	313,260.73	-
920-00-13101	Advance Grant Fund	24,787.54	72.75	24,860.29	-	24,860.29	-
	<b>TOTAL</b>	<b>68,360,894.78</b>	<b>(4,449,629.49)</b>	<b>63,911,265.29</b>	<b>35,762,899.29</b>	<b>27,895,281.52</b>	<b>253,084.48</b>

**CALAVERAS COUNTY WATER DISTRICT**  
**Capital Improvement Program**  
**Expenditure Report - Water Projects**  
**Year-to-Date through 10/31/2022**

Project No.	Fund	Area	Description	Estimated Cost	FY 22-23 Cash	FY 22-23	FY 22-23	Prior Years	Total Project
					Flow	Expenditures	Remaining Balance		
11083C	123	CC	Clearwell & Tank B / Repair & Paint	2,061,000	850,000	73,295	776,705	18,769	92,063
11083J	125	CC	Clearwell #2 / Repair & Paint	216,000	199,471	-	199,471	16,625	16,625
11083L	125	FM	Larkspur Tank / Repair & Paint	593,500	576,522	-	576,522	23,478	23,478
11083S	125	EP	Sawmill/Hunter's Tanks / Repair & Paint	1,800,000	-	-	-	10,751	10,751
11083W	125	Wallace	Wallace Tanks / Repair & Paint	1,500,000	-	-	-	7,020	7,020
11088	123	JL	Jenny Lind Tank A-B Trans Line	7,012,625	1,763,890	139,409	1,624,481	152,161	291,571
11095	125/Grant	EP	EP Redwood Tanks Replacement	4,000,000	2,000,000	605,853	1,394,147	2,397,158	3,003,011
11096	USDA	West Point	WP AMR/AMI Meter Program	5,000,000	2,000,000	25,068	1,974,932	4,966,742	4,991,810
11099	125	EP	Meadowmont P/S Improvement	-	-	-	-	156,107	156,107
11101	108	Districtwide	District Corp Yard	2,350,000	1,445,000	74,212	1,370,788	1,146,287	1,220,499
11103	125/Grant	EP	Hunter's Raw Water Pumps Renovation	2,700,000	2,400,000	30,626	2,369,374	120,417	151,042
11104	123	CC	Lake Tulloch Submerged Water Line Cross	6,250,000	200,000	-	200,000	28,362	28,362
11106	123/125/Grnt	West Point	West Point Backup Water Filter	3,000,000	1,850,000	338,123	1,511,877	560,890	899,013
11107	125	West Point	WP SCADA Improvements	-	-	-	-	434	434
11108	125	EP	Big Trees Pump Stations 4 & 5 Repl	1,500,000	-	-	-	249	249
11109	125	EP	White Pines Tule Removal/Spillway	100,000	96,715	-	96,715	3,285	3,285
11110	125	CC	Reeds Turnpike Pump Station Repl	-	-	-	-	5,311	5,311
11111	123	CC	Copper Cove Tank B Pump Station Renov	2,500,000	400,000	3,461	396,539	6,890	10,351
11112	125	EP	White Pines Dam/Blanket Drain Rehab	-	-	-	-	30,291	30,291
11115	125	FM	EP Larkspur Pump Station Rehab	1,500,000	250,000	-	250,000	-	-
11118	125	JL	JL Filters 3/4/5 Rehab/Coating	-	-	-	-	658,010	658,010
11119	125	JL	JL Tanks A,B,E,F Rehab	2,000,000	-	-	-	-	-
11121	125	JL	JL Tank C Replacement	1,000,000	-	-	-	-	-
11122	Expansion	CC	CC Zone B-C Trans Pipeline & Pump Stn	9,000,000	400,000	-	400,000	-	-
11125	125	WP	Sheep Ranch Water Plant Replacement	-	-	-	-	3,500	3,500
11126	125	WP	Sheep Ranch Distribution System Replacement	-	-	-	-	305,070	305,070
11129	125	WP	West Point Water Supply Drought Resiliency	-	-	-	-	23,943	23,943
various	125	Districtwide	Misc Road Repairs / CalOES	-	-	-	-	29,911	29,911
	Expansion	CC	Copper Cove O'Byrnes Water Line Extension	110,000	110,000	-	110,000	-	-
	125	JL	JL WTP - Rehab Filters 1&2	450,000	450,000	-	450,000	-	-
	Assess. Distr.	Wallace	Wallace WTP - Rehab Water Filters	50,000	50,000	-	50,000	-	-
<b>TOTALS</b>				<b>54,693,125</b>	<b>15,041,598</b>	<b>1,290,047</b>	<b>13,751,551</b>	<b>10,703,225</b>	<b>11,993,271</b>

**CALAVERAS COUNTY WATER DISTRICT**  
**Capital Improvement Program**  
**Expenditure Report - Wastewater Projects**  
**Year-to-Date through 10/31/2022**

Project No.	Fund	Area	Description	Estimated Cost	FY 22-23 Cash Flow	FY 22-23 Expenditures	FY 22-23		
							Remaining Balance	Prior Years Expenditures	Total Project Expenditures
15076	133	CC	CC L/S #6, 8 & Force Main Bypass	5,400,000	3,000,000	973,319	2,026,681	302,404	1,275,723
15080	133	CC	CC L/S #15 & 18 Renovations	4,750,000	2,500,000	170,492	2,329,508	326,915	497,408
15087	Asses. Distr.	Wallace	Wallace Treatment Plant Renovations	247,345	75,000	358	74,643	188,192	188,550
15091	Grant	WP	West Point/Wilseyville Consol Constr	8,500,000	6,000,000	612,698	5,387,302	547,763	1,160,460
15094S	Expansion/135	CC	CC Secondary	15,000,000	1,400,000	114	1,399,886	127,658	127,772
15094T	Expansion/133	CC	CC Tertiary/UV Improvements	see 15094S	-	10,803	(10,803)	150,071	160,875
15095	Expansion/133	EP	Arnold Secondary Clarifier	6,500,000	2,200,000	64,062	2,135,938	471,056	535,118
15097	Expansion	La Contenta	LC Biolac, Clarifier & UV Improvements	5,000,000	1,000,000	570	999,430	1,146	1,717
15101	Expansion	La Contenta	LaContenta Spray Fields	1,300,000	200,000	-	200,000	104,328	104,328
15106	135	FM	FM UV Disinfection System Replacement	300,000	-	8,356	(8,356)	18,310	26,666
15109	135	Districtwide	Collection System Rehab and I&I Mitigation	150,000	150,000	-	150,000	36,838	36,838
15111	135	Vallecito	Vallecito WWTP System Improvements	150,000	150,000	16,698	133,302	26,691	43,390
15112	135	CC	Copper Cove Pond 6	10,000,000	500,000	962	499,038	99,148	100,109
15113	135	La Contenta	LaContenta Sand Filter Rehab	-	-	-	-	50,000	50,000
15114	135	Jenny Lind	Jenny Lind Force Main	-	-	487	(487)	775	1,262
	135	CC	CC Lower/Upper X-Country Gravity/Force Main	5,000,000	-	-	-	-	-
<b>TOTALS</b>				<b>62,297,345</b>	<b>17,175,000</b>	<b>1,858,919</b>	<b>15,316,081</b>	<b>2,451,296</b>	<b>4,310,216</b>