

# CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

## AGENDA

Tuesday, July 19, 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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[+1 689-206-0281,,965898137#](#) United States, Orlando

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 meetings of October 19, 2021 December 21, 2021 and May 24, 2022.
3. **NEW BUSINESS**
  - 3a. Report on the Monthly Financial Reports for June 2022  
(Jeffrey Meyer, Director of Admin Services)
4. **EXTERNAL AFFAIRS MANAGER COMMENTS**

5. **GENERAL MANAGER COMMENTS**

6. **DIRECTOR COMMENTS**

7. **FUTURE AGENDA ITEMS**

8. **NEXT COMMITTEE MEETING**

9. **ADJOURNMENT**

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\* No Paperwork

Newspapers, For Information Only

MINUTES  
FINANCE COMMITTEE MEETING  
OCTOBER 19, 2021

The following Committee Members were present:

|                  |                      |
|------------------|----------------------|
| Bertha Underhill | Director             |
| Russ Thomas      | Director (alternate) |

Staff Present:

|                   |                                     |
|-------------------|-------------------------------------|
| Michael Minkler   | General Manager                     |
| Rebecca Callen    | Director of Administrative Services |
| Patti Christensen | Accountant II                       |

Public Present:

None

**ORDER OF BUSINESS**

**CALL TO ORDER / PLEDGE OF ALLEGIANCE**

**Meeting called to order at 12:49 p.m., Director Underhill led the Pledge of Allegiance.**

1. Public Comment: None.
2. Approval of Minutes: Minutes approved from the 9/28/21 meeting.
3. New Business:
  - 3a. Report on the Monthly Financial Reports for September 2021:

Ms. Callen stated these reports are through September and it's still early in the year. She went on to say that revenue is trending higher than budget from new connection fees as more people are moving to the area. She reviewed the revenue and expense items commenting on a few items. There was a discussion regarding the retiree health payments, and the property tax revenue.
  - 3b. Report on the FY 2021-22 First Quarter Investment Activities:

Ms. Callen reviewed the balances at 9/30/21 and then took the committee through the quarterly report, discussing the Fed outlook, yield, following policy, and inflation. Ms. Callen is happy with the way Chandler is representing the District.

Director Underhill questioned the layout of the quarterly information. Current quarter should be on the right in the future. Director Thomas questioned the fuel costs and if the high gas prices have affected the budget. Ms. Callen commented that it's being watched.
4. Director of Administrative Services Comments:

Ms. Callen spoke of the Tyler software implementation that is ongoing and working through the issues that have arisen. She spoke of Customer Service activity and public outreach. Director Underhill expressed her gratitude to Customer Service for their work.
5. General Manager Comments:

Mr. Minkler also praised the Customer Service staff for their work through the set up and implementation of the Tyler software. Mr. Minkler talked about the Board schedule through the remainder of the year and purchasing computer equipment for the Board members.

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6. Director Comments:

Director Thomas commented that his reimbursement report for last month regarding mileage was incorrect and will make the correction on the current reimbursement.

Director Underhill attended the White Pines Park Committee meeting last night. She will also be attending a session on the ACWA website tomorrow.

7. Future Agenda Items:

- Update on the level of success on the water arrearage grant from the state

8. Next Committee Meeting:

Tuesday, November 16, 2021, at 1 p.m. (subject to change)

9. Adjournment:

Meeting adjourned at 1:58 p.m.

Respectfully Submitted,

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Patti Christensen, Accountant II

Approved:

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Michael Minkler, General Manager

MINUTES  
FINANCE COMMITTEE MEETING  
DECEMBER 21, 2021

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 2:00 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. Mr. Meyer said that revenue is currently trending slightly higher than budgeted. There was a discussion regarding 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. Director Underhill asked Mr. Minkler to bring back the number of new connections. There was also a discussion regarding this being the last year of the rate increases, and additional expenditures that may need to be updated in the mid-year budget. Mr. Meyer then reviewed the Capital Improvement Program (CIP) Report and noted that the District is bringing in good revenues, but there are a lot of needed projects on the horizon. The R&R rates were not increased during the past rate increase, and this may need to be analyzed. Mr. Minkler noted that the District is working with Julio Morales of Urban Futures to determine future needs for the next 2-3 years. Mr. Morales will be scheduled at a later meeting to present information on the CIP. Director Secada is strongly against rate increases. Director Underhill noted that a rate increase would need to be framed in how it impacts the customers. It is important to present a good marketing message regarding the CCWD.

4. External Affairs Manager Comments:

Ms. Self did not have anything to report.

5. General Manager Comments:

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FINANCE COMMITTEE MEETING  
DECEMBER 21, 2021

Mr. Minkler praised the Admin Service and Customer Service staff for all of the additional work performed through the set up and implementation of the Tyler software. Mr. Minkler filling the Customer Service vacancy with the new Rep starting mid-January. Mr. Minkler noted that interviews were complete for the Customer Service Supervisor position, and that the District was in discussion with a strong candidate. Mr. Minkler had a virtual trip to DC, there were good meetings regarding funding Copper Cove Wastewater. Mr. Minkler also reported that he had lunch with the new Calaveras Public Utility District (CPUD) manager, and is looking forward to building that relationship.

6. Director Comments:

Director Underhill noted that there is a concern that the Build Back Better plan will not provide additional funding.

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, January 18, 2022, at 1 p.m. (subject to change)

9. Adjournment:

Meeting adjourned at 3:17 p.m.

Respectfully Submitted,

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

Approved:

\_\_\_\_\_  
Michael Minkler/General Manager

MINUTES  
FINANCE COMMITTEE MEETING  
May 24, 2022

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. |
| Stacey Lollar      | Human Resources Manager                         |
| Jessica Self       | External Affairs Manager                        |
| Brad Arnold        | Water Resources Manager                         |
| Pat Burkhardt      | Construction & Maintenance Manager              |
| Mike Crank         | Purchasing Manager                              |
| Charles Palmer     | District Engineer                               |
| 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: Minutes approved for the meetings of January 21, March 15 and April 19, 2022.
3. New Business:
  - 3a. Report on the Monthly Financial Reports for April 2022:

The Committee did not have any questions on the Financial Reports for April. Review of the reports was not necessary.
  - 3b. April Claim Summary:

There was a discussion whether the Claim Summary should come to the Finance Committee or to the full Board. The Committee members agreed that the Claim Summary should remain on the Board Agenda. Mr. Minkler answered questions regarding the Claim Summary.
  - 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:

Director Underhill asked what is the total amount of standby fees. The total is approximately \$131,000 District-wide. Mr. Meyer explained the history of the Standby fees and noted that they have never been increased. Director Secada asked if there was an expectation that there would be services because County residents pay the Standby Fees. Mr. Minkler explained that the Standby Fees would only apply if there was water or sewer service available in the area. (ex, Indian Rock only has sewer, so residents would only pay the sewer standby). There was a discussion on the purpose of standby fees. One of the main purposes is to be able to provide fire protection to unimproved lots in a water service area.

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3d. Review of Draft FY 2022-23 Operating Budget

Mr. Minkler presented a PowerPoint summary of the Budget. There were questions regarding the level of detail in the Budget. Mr. Minkler explained that the entire Budget document is included in the Draft Budget package, so the Board has the full level of detail. Director Secada asked about the average effect of the rate increase scheduled for July 1 (last of the rate increases from the last rate increase study). Mr. Minkler explained it would be approximately 5%. Director Secada asked for the quantity of each position. Mr. Minkler explained that the Personnel Allocation list will be provided to the Board at the Budget Workshop as part of the entire Budget Package. Director Secada asked for clarification on the new regulatory requirements that necessitate a new position in Water Resources. Mr. Minkler and Mr. Arnold explained that the State Water Resources Control Board/SWRCB has implemented monthly reporting; this used to be a yearly report. Additionally, the Department of Water Resources (DWR) will be requiring water supply assessments. For the External Affairs Outreach efforts, it was noted that a monthly mailed newsletter is too costly. The External Affairs Manager will be assessing and determining the content of a Quarterly newsletter to be primarily delivered electronically.

The Committee took a break at 2:25 p.m. and reconvened at 2:33 p.m.

Director Secada asked that a map be added to the Board Room for future discussions of the various areas of service.

Mr. Minkler and Mr. Meyer noted that the nomenclature of "lease" is not exact for the vehicles purchased, and that the term would be changed in the FY 22-23 Budget.

4. External Affairs Manager Comments:

Customer Service is working on billing cycle 1. Most customers have AMI meters installed and will have true consumption reads this cycle. Customer Service is expecting an uptick in the number of calls. Many of the old meters were not working properly, so accurate consumption was not being captured and billed.

Scholarships for high school students have been awarded and been paid. There were two recipients each at Bret Harte and Calaveras High Schools. The recipients will be invited to tour CCWD.

5. General Manager Comments:

Mr. Minkler wants to thank staff for all of the work on budget development. It has been a collaborative effort. The effort was challenging but was a positive and productive process.

6. Director Comments:

Director Underhill noted that weather is beautiful in Ebbetts Pass, which will lead to water consumption.

Director Secada said that this was the best budget presentation, and she really appreciates the level of detail.



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7. Future Agenda Items:
  - Update on the number of connections
  - Tyler Implementation status
8. Next Committee Meeting:  
Tuesday, June 14, 2022 at 1:00 pm (subject to change)
9. Adjournment:  
Meeting adjourned at 3:09 p.m.

Respectfully Submitted,

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Catherine Eastburn, Accountant II

Approved:

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Michael Minkler/General Manager

## June 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      | 12                  | Benchmark      |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------|
| Revenue YTD Totals          | Fiscal Year       |                   |                   |                   | Current           | Remaining           | 100%           |
| Account Type                | 2019              | 2020              | 2021              | 2022              | Budget            | Balance             | Of Budget      |
| W01-Sales & Charges         | 16,908,032        | 17,379,057        | 18,307,336        | 18,550,205        | 14,008,395        | (4,541,810)         | 132.42%        |
| W02-Water/Sewer Fees        | 19,685            | 26,575            | 68,197            | 54,599            | 30,000            | (24,599)            | 182.00%        |
| W03-Misc. Operating Revenue | 258,590           | 258,528           | 353,543           | 429,580           | 113,000           | (316,580)           | 380.16%        |
| X01-Property Tax/Assmt Rev  | 3,832,162         | 3,753,130         | 3,916,045         | 3,684,718         | 2,977,819         | (706,899)           | 123.74%        |
| X02-Grant Revenue           | 1,911,081         | 310,721           | 884,429           | 896,394           | 50,014            | (846,380)           | 1792.29%       |
| X03-Interest Income         | 505,719           | 518,224           | 194,499           | 131,261           | 13,500            | (117,761)           | 972.30%        |
| X04-Expansion/Assemt Fees   | 1,008,445         | 1,470,567         | 2,340,848         | 1,144,660         | -                 | (1,144,660)         | 0.00%          |
| X05-Power Sales             | 760,720           | 748,603           | 731,254           | 710,135           | 710,655           | 520                 | 99.93%         |
| X06-Other Revenue           | 887,029           | 706,470           | 1,011,757         | 1,263,302         | 1,538,681         | 275,379             | 82.10%         |
| x30-Transfers In            | 1,696,846         | 5,825,640         | 8,309,193         | 23,095,477        | 1,973,125         | (21,122,352)        | 1170.50%       |
| <b>Grand Total</b>          | <b>27,788,309</b> | <b>30,997,514</b> | <b>36,117,102</b> | <b>49,960,331</b> | <b>21,415,189</b> | <b>(28,545,142)</b> | <b>233.29%</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.

Of note during the month of May, Fund 101 was incorporated into the Operating Funds as requested by the Auditor.

## District Operating Revenues

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

| Period                      | (Multiple Items) <input type="text"/> |                   |                   |                   | Enter Period      | 12               |                   |
|-----------------------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| Revenue YTD Totals          | Fiscal Year <input type="text"/>      |                   |                   |                   | Current           | Remaining        | Benchmark         |
| Account Type                | 2019                                  | 2020              | 2021              | 2022              | Budget            | Balance          | 100%<br>Of Budget |
| W01-Sales & Charges         | 12,464,031                            | 12,931,977        | 13,721,935        | 13,951,155        | 14,008,395        | 57,240           | 99.59%            |
| W02-Water/Sewer Fees        | 18,685                                | 26,575            | 68,197            | 54,599            | 30,000            | (24,599)         | 182.00%           |
| W03-Misc. Operating Revenue | 181,793                               | 187,496           | 344,662           | 293,080           | 113,000           | (180,080)        | 259.36%           |
| X01-Property Tax/Assmt Rev  | 2,588,133                             | 2,653,677         | 3,100,209         | 2,934,580         | 2,977,819         | 43,239           | 98.55%            |
| X02-Grant Revenue           |                                       |                   | -                 | 50,014            | 50,014            | 0                | 100.00%           |
| X03-Interest Income         | 159,371                               | 906,537           | (2,085)           | 1,527             | 13,500            | 11,973           | 11.31%            |
| X05-Power Sales             | 760,720                               | 748,603           | 731,254           | 710,135           | 710,655           | 520              | 99.93%            |
| X06-Other Revenue           | 298,354                               | 381,639           | 993,153           | 1,263,183         | 1,538,681         | 275,498          | 82.10%            |
| x30-Transfers In            | 1,696,846                             | 5,624,842         | 4,334,754         | 206,911           | 1,973,125         | 1,766,214        | 10.49%            |
| <b>Grand Total</b>          | <b>18,167,932</b>                     | <b>23,461,346</b> | <b>23,292,079</b> | <b>19,465,184</b> | <b>21,415,189</b> | <b>1,950,005</b> | <b>90.89%</b>     |

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 | Benchmark         |
|-----------------------------|----------------------------------|--------|--------|--------|---------|-----------|-------------------|
| Account Type                | 2019                             | 2020   | 2021   | 2022   | Budget  | Balance   | 100%<br>Of Budget |
| W02-Water/Sewer Fees        | 18,685                           | 26,575 | 68,197 | 54,599 | 30,000  | (24,599)  | 182.00%           |
| 44300-Install Water Meter   | 18,685                           | 24,575 | 65,997 | 50,611 | 30,000  | (20,611)  | 168.70%           |
| 48100-Concept Approval Fees |                                  | 2,000  | 2,200  | 3,988  | -       | (3,988)   | 0.00%             |

44300: Revenue is 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:

|                                      |                |                |                |                |                |                  | Benchmark      |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|
| Revenue YTD Totals                   | Fiscal Year    |                |                |                | Current        | Remaining        | 100%           |
| Account Type                         | 2019           | 2020           | 2021           | 2022           | Budget         | Balance          | Of Budget      |
| <b>W03-Misc. Operating Revenue</b>   | <b>181,793</b> | <b>187,496</b> | <b>344,662</b> | <b>293,080</b> | <b>113,000</b> | <b>(180,080)</b> | <b>259.36%</b> |
| 42000-Inspection Fees                | 3,619          | 6,715          | 11,514         | 857            | 8,000          | 7,143            | 10.71%         |
| 44200-Backflow Certification Testing | 2,700          | 3,050          | 2,465          | 1,077          | 4,000          | 2,923            | 26.93%         |
| 44500-Repair Labor/Materials         | 24,841         | 51,577         | 71,636         | 48,148         | 44,000         | (4,148)          | 109.43%        |
| 44510-Misc Operating Revenue         | 320            |                |                |                | -              | -                | 0.00%          |
| 44510-Reimbursable Expense           | 26,437         | 43,716         | 74,307         | 160,152        | 33,000         | (127,152)        | 485.31%        |
| 44900-Other Water/Sewer Charges      | (195)          | (225)          | (145)          | (435)          | -              | 435              | 0.00%          |
| 48130-Rental Revenue                 | 73,279         |                |                |                | 76,957         | 76,957           | 0.00%          |
| 48190-Miscellaneous Operating Rev    | 50,792         | 82,663         | 184,885        | 76,117         | 24,000         | (52,117)         | 317.15%        |
| 54610-Miscellaneous Income           |                |                |                | 7,164          | -              | (7,164)          | 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 revenue is higher than expected and is customer drive.

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 this month's report (deposited in May).

### Property Tax/Assessment Rev:

|                                   |                  |                  |                  |                  |                  |               | Benchmark     |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|---------------|---------------|
| Revenue YTD Totals                | Fiscal Year      |                  |                  |                  | Current          | Remaining     | 100%          |
| Account Type                      | 2019             | 2020             | 2021             | 2022             | Budget           | Balance       | Of Budget     |
| <b>X01-Property Tax/Assmt Rev</b> | <b>2,588,133</b> | <b>2,653,677</b> | <b>3,100,209</b> | <b>2,934,580</b> | <b>2,977,819</b> | <b>43,239</b> | <b>98.55%</b> |
| 52100-Property Taxes              | 2,560,497        | 2,637,592        | 3,068,823        | 2,909,348        | 2,977,819        | 68,471        | 97.70%        |
| 53100-HOPTR                       | 27,636           | 16,084           | 31,386           | 25,232           | -                | (25,232)      | 0.00%         |

51200: The first Tax Apportionment was received in January in the amount of \$2,199,100. In May the second Tax Apportionment in the amount of \$1,635,287 was received. The total of the first and second apportionments is 95% of the yearly assessment, thus the revenue is (actually) higher than expected.

### Grant Revenue:

|                                      |             |      |      |               |               |           | Benchmark      |
|--------------------------------------|-------------|------|------|---------------|---------------|-----------|----------------|
| Revenue YTD Totals                   | Fiscal Year |      |      |               | Current       | Remaining | 100%           |
| Account Type                         | 2019        | 2020 | 2021 | 2022          | Budget        | Balance   | Of Budget      |
| <b>X02-Grant Revenue</b>             |             |      |      | <b>50,014</b> | <b>50,014</b> | <b>0</b>  | <b>100.00%</b> |
| 54510-Grant Revenue/Federal Agencies |             |      |      | 50,014        | 50,014        | 0         | 100.00%        |
| 54520-Grant Revenue/State Agencies   |             |      |      |               | -             | -         | 0.00%          |

54510: The District received a COVID-19 grant to reimburse expenses from 2019-2020 and 2020-2021 which was added to the budget at Mid-year, and the COVID-19 Water Arrearage Grant which was not budgeted. Of the \$130,985 in arrearage funding received, the District was able to apply \$89,771 to customer accounts.

## Interest Income:

|                                   |                |                |                |              |               |               | Benchmark     |
|-----------------------------------|----------------|----------------|----------------|--------------|---------------|---------------|---------------|
| Revenue YTD Totals                | Fiscal Year    |                |                |              | Current       | Remaining     | 100%          |
| Account Type                      | 2019           | 2020           | 2021           | 2022         | Budget        | Balance       | Of Budget     |
| <b>X03-Interest Income</b>        | <b>159,371</b> | <b>906,537</b> | <b>(2,085)</b> | <b>1,527</b> | <b>13,500</b> | <b>11,973</b> | <b>11.31%</b> |
| 51100-Interest Income/CCWD Invest | 159,371        | 182,871        | 49,365         | 1,527        | 13,500        | 11,973        | 11.31%        |
| 51700-Net Mark to Market Value    |                | 723,666        | (51,450)       | (0)          | -             | 0             | 0.00%         |

51100: Chandler Asset Management investments are earning higher than expected interest, however the movement of Fund 101 had an impact on Operating Fund Interest Income.

## Other Revenue

|                                     |                |                |                |                  |                  |                | Benchmark     |
|-------------------------------------|----------------|----------------|----------------|------------------|------------------|----------------|---------------|
| Revenue YTD Totals                  | Fiscal Year    |                |                |                  | Current          | Remaining      | 100%          |
| Account Type                        | 2019           | 2020           | 2021           | 2022             | Budget           | Balance        | Of Budget     |
| <b>X06-Other Revenue</b>            | <b>298,354</b> | <b>381,639</b> | <b>993,153</b> | <b>1,263,183</b> | <b>1,538,681</b> | <b>275,498</b> | <b>82.10%</b> |
| 48130-Rental Revenue                |                | 75,927         | 75,006         | 71,825           | 76,957           | 5,132          | 93.33%        |
| 52420-Standby Fees                  | 123,849        | 124,540        | 131,240        | 124,265          | 131,000          | 6,735          | 94.86%        |
| 54600-Other Non-Op Revenue          |                | (300)          | 5,075          |                  | -                | -              | 0.00%         |
| 54600-Other Non-Operating Revenue   | 158,812        | 181,471        | 781,832        | 1,067,093        | 1,330,724        | 263,631        | 80.19%        |
| 54605-Misc Developer Reimbursements | 15,693         |                |                |                  | -                | -              | 0.00%         |

54600: Revenue is on track with budget. The timing of revenues means that they may not be recognized until year end is complete. 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

|                                     |                  |                  |                  |                |                  |                  | Benchmark     |
|-------------------------------------|------------------|------------------|------------------|----------------|------------------|------------------|---------------|
| Revenue YTD Totals                  | Fiscal Year      |                  |                  |                | Current          | Remaining        | 100%          |
| Account Type                        | 2019             | 2020             | 2021             | 2022           | Budget           | Balance          | Of Budget     |
| <b>X30-Transfers In</b>             | <b>1,696,846</b> | <b>5,624,842</b> | <b>4,334,754</b> | <b>206,911</b> | <b>1,973,125</b> | <b>1,766,214</b> | <b>10.49%</b> |
| 59100-Transfer In From Funds        |                  | 5,624,842        | 4,316,384        | 206,911        | 1,973,125        | 1,766,214        | 10.49%        |
| 59100-Transfers In                  | 415,287          |                  |                  |                | -                | -                | 0.00%         |
| 59100-Transfers In From Funds       | 1,281,559        |                  |                  |                | -                | -                | 0.00%         |
| 59520-Loan Repay-Interfund Interest |                  |                  | 18,370           |                | -                | -                | 0.00%         |

59100: Transfer In is used for Debt Service Reclassifications, and miscellaneous interfund transfers. These are completed as part of the year end process.

## 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                        |                     | 12                |                  |               |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------------|---------------------|-------------------|------------------|---------------|
| Expense YTD Totals        | Fiscal Year       |                   |                   |                   | Current                             | Remaining           | Benchmark         |                  |               |
| Account Type              | 2019              | 2020              | 2021              | 2022              | Budget                              | Balance             | 100%<br>Of Budget |                  |               |
| Y01-Sal/Wage/Benefits     | 9,241,877         | 8,963,458         | 9,320,015         | 10,011,786        | 11,058,262                          | 1,046,476           | 90.54%            |                  |               |
| Y02-Utility Service       | 1,065,466         | 1,043,902         | 1,156,744         | 1,059,347         | 1,186,636                           | 127,289             | 89.27%            |                  |               |
| Y03-Materials/Supplies    | 1,226,844         | 1,164,614         | 1,334,240         | 1,496,941         | 1,244,726                           | (252,215)           | 120.26%           |                  |               |
| Y04-Outside Services      | 566,782           | 640,602           | 861,814           | 897,082           | 1,075,703                           | 178,621             | 83.39%            |                  |               |
| Y05-Professional Services | 32,450            | 55,033            | 617,818           | 604,342           | 1,003,286                           | 398,944             | 60.24%            |                  |               |
| Y06-Vehicle/Equipment     | 502,442           | 597,092           | 487,714           | 528,146           | 376,720                             | (151,426)           | 140.20%           |                  |               |
| Y07-Office Expenses       | 21,419            | 25,217            | 152,581           | 166,882           | 156,396                             | (10,486)            | 106.70%           |                  |               |
| Y08-Travel/Training       | 35,979            | 24,363            | 39,049            | 44,923            | 97,458                              | 52,535              | 46.10%            |                  |               |
| Y10-Purchased Water       | 2,349             | 1,489             | 469,448           | 8,837             | 506,628                             | 497,791             | 1.74%             |                  |               |
| Y11-Retired Employee      |                   |                   | 598,269           | 722,505           | 608,295                             | (114,210)           | 118.78%           |                  |               |
| Y12-Bad Debts             | 48,433            | 32,578            | 61,924            | 17,585            | 52,000                              | 34,415              | 33.82%            |                  |               |
| Y13-Misc Op Expenses      | 417,664           | 573,165           | 1,503,633         | 1,315,495         | 1,511,432                           | 195,937             | 87.04%            |                  |               |
| Y15-Director Costs        | 108,343           | 100,167           | 113,187           | 128,055           | 170,327                             | 42,272              | 75.18%            |                  |               |
| Y16-Legal                 |                   | 18,388            | 360,565           | 244,054           | 330,000                             | 85,946              | 73.96%            |                  |               |
| Z02-Debt Repayment        | 1,938,324         | 2,135,058         | 3,001,126         | 939,381           | 2,103,112                           | 1,163,731           | 44.67%            |                  |               |
| Z03-Capital Equipment     | 334,395           | 404,169           | 682,245           | 862,684           | 1,059,368                           | 196,684             | 81.43%            |                  |               |
| Z04-Misc Non Operating    |                   | 14,099            | 16,457            | 16,331            | 37,720                              | 21,389              | 43.29%            |                  |               |
| Z30-Transfers Out         |                   | 19,100,335        | 5,011,156         | 22,891,053        | -                                   | (22,891,053)        | 0.00%             |                  |               |
| <b>Grand Total</b>        | <b>15,542,767</b> | <b>34,893,731</b> | <b>25,787,982</b> | <b>41,955,429</b> | <b>22,578,069</b>                   | <b>(19,377,360)</b> | <b>185.82%</b>    |                  |               |
|                           |                   |                   |                   |                   | -                                   | -                   | 0.00%             |                  |               |
|                           |                   |                   |                   |                   | <b>Total Without Transfers Out:</b> | <b>19,064,376</b>   | <b>22,578,069</b> | <b>3,513,693</b> | <b>84.44%</b> |

The Account Types to note are:

- Materials/Supplies
- Vehicle/Equipment
- Office Expenses
- Retired Employee

## Materials/Supplies

| Period                                | (Multiple Items) |                  |                  |                  | Enter Period     | 12               | Benchmark      |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| Expense YTD Totals                    | Fiscal Year      |                  |                  |                  | Current          | Remaining        | 100%           |
| Account Type                          | 2019             | 2020             | 2021             | 2022             | Budget           | Balance          | Of Budget      |
| <b>Y03-Materials/Supplies</b>         | <b>1,226,844</b> | <b>1,164,614</b> | <b>1,334,240</b> | <b>1,496,941</b> | <b>1,244,726</b> | <b>(252,215)</b> | <b>120.26%</b> |
| 60310-Materials and Supplies          | 108,593          | 112,491          | 171,863          | 274,413          | 161,995          | (112,418)        | 169.40%        |
| 60311-Herbicide                       | 1,004            | 1,512            | 928              | 676              | 1,500            | 824              | 45.07%         |
| 60312-Safety Eq Repl consumables      | 39,092           | 67,169           | 40,479           | 41,118           | 40,000           | (1,118)          | 102.80%        |
| 60313-Tools                           | 51,345           | 38,096           | 34,005           | 33,282           | 30,500           | (2,782)          | 109.12%        |
| 60314-Uniforms - New                  | 9,197            | 12,309           | 10,427           | 18,150           | 16,200           | (1,950)          | 112.04%        |
| 60316-Materials and Supplies-CalFire  |                  | 22               | 2,544            | 7,433            | 18,000           | 10,567           | 41.29%         |
| 60320-Safety Material and Supplies    |                  |                  | 439              | 41               | 4,000            | 3,959            | 1.03%          |
| 60325-Lab Supplies Consumables        | 54,911           | 53,073           | 49,883           | 40,077           | 40,000           | (77)             | 100.19%        |
| 60327-Ozone System Parts              | 690              | 11,991           | 2,644            | 5,186            | 10,000           | 4,814            | 51.86%         |
| 60328-UV Parts and Supplies           | 51,352           | 70,064           | 108,671          | 43,960           | 110,000          | 66,040           | 39.96%         |
| 60331-Electrical Parts Replacement    | 97,361           | 70,917           | 72,189           | 83,859           | 80,000           | (3,859)          | 104.82%        |
| 60332-Leak Repair Supplies            | 162,658          | 93,343           | 130,841          | 102,466          | 100,000          | (2,466)          | 102.47%        |
| 60333-Road Repair Materials           | 40,897           | 22,374           | 29,551           | 22,980           | 25,000           | 2,020            | 91.92%         |
| 60334-SCADA Radio Supplies            | 32,166           | 15,459           | 17,019           | 14,736           | 10,000           | (4,736)          | 147.36%        |
| 60335-Septic Tanks - New & Repairs    | 5,868            | 8,566            | 18,171           | 4,942            | 10,000           | 5,058            | 49.42%         |
| 60338-Meters New Conn and Repl        | 25,933           | 18,158           | 42,341           | 17,777           | 30,000           | 12,223           | 59.26%         |
| 60350-Aerator/Compressor etc repair   | 24,612           | 31,926           | 14,987           | 14,834           | 18,000           | 3,166            | 82.41%         |
| 60353-Computers/peripherals           | 385              | 23,727           | 3,043            | 22,131           |                  | (22,131)         | 0.00%          |
| 60354-Control Sys/Pressure Transducer | 4,783            | 16,836           | 4,097            | 1,095            | 10,000           | 8,905            | 10.95%         |
| 60355-Headworks/Solids Removal Rep.   | 33,412           | 11,368           | 20,218           | 26,765           | 18,000           | (8,765)          | 148.69%        |
| 60356-HVAC                            | 7,635            | 16,100           | 5,191            | 11,216           | 8,500            | (2,716)          | 131.95%        |
| 60357-Mixers                          | 47,906           | 14,846           | 13,843           | 31,241           | 15,000           | (16,241)         | 208.27%        |
| 60359-Pumps/Motors Repair             | 77,178           | 130,601          | 98,331           | 190,218          | 90,000           | (100,218)        | 211.35%        |
| 60360-Solids Handling Equip Repair    | 1,919            | 1,593            | 1,357            | 207              | 5,000            | 4,793            | 4.14%          |
| 60390-Admin. Technologies/Comm.       |                  |                  | 23,333           | 48,388           | 33,104           | (15,284)         | 146.17%        |
| 60395-Chemicals                       | 347,946          | 322,072          | 417,845          | 439,750          | 340,627          | (99,123)         | 129.10%        |

The materials and supplies expenditures ended the year at 120% of budget which was higher than expected. This is mainly due to the increased costs of purchasing these items rather than purchasing more than expected.

## Vehicle/Equipment

| Expense YTD Totals                  | Fiscal Year    |                |                |                | Current        | Remaining        | 100%           |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|
| Account Type                        | 2019           | 2020           | 2021           | 2022           | Budget         | Balance          | Of Budget      |
| <b>Y06-Vehicle/Equipment</b>        | <b>502,442</b> | <b>597,092</b> | <b>487,714</b> | <b>528,146</b> | <b>376,720</b> | <b>(151,426)</b> | <b>140.20%</b> |
| 60610-Operating Exp Gas and Oil     | 218,275        | 285,371        | 282,676        | 342,525        | 231,000        | (111,525)        | 148.28%        |
| 60620-Repair Exp/Parts and Repairs  | 164,347        | 125,744        | 136,985        | 136,359        | 95,000         | (41,359)         | 143.54%        |
| 60625-Fuel/Repair - Generators      | 33,245         | 79,534         | 27,711         | 27,080         | 20,000         | (7,080)          | 135.40%        |
| 60650-Rental Exp Vehicles and Equip | 86,575         | 20,748         |                |                | -              | -                | 0.00%          |
| 60660-Vehide Lease & Maintenance    |                | 85,696         | 11,747         | 21,041         | 9,520          | (11,521)         | 221.02%        |
| 60650-Rental Exp Vehicles and Equip |                |                | 28,594         | 1,142          | 21,200         | 20,058           | 5.39%          |

60610: The cost of fuel has increased. This line item has been increased accordingly in the next fiscal year's budget.

60620: The increase in Repair Expenses/Parts is attributed to the Utility Crew.

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

60660: Most newly acquired District vehicles are now leased. The fleet contains a number of owned/aging vehicles.

## Office Expenses

|                                  |                                  |               |                |                |         |           | Benchmark |  |
|----------------------------------|----------------------------------|---------------|----------------|----------------|---------|-----------|-----------|--|
| Expense YTD Totals               | Fiscal Year <input type="text"/> |               |                |                | Current | Remaining | 100%      |  |
| Account Type                     | 2019                             | 2020          | 2021           | 2022           | Budget  | Balance   | Of Budget |  |
| <b>Y07-Office Expenses</b>       | <b>21,419</b>                    | <b>25,217</b> | <b>152,581</b> | <b>166,882</b> | 156,396 | (10,486)  | 106.70%   |  |
| 60700-Forms and Supplies         |                                  | 2,439         | 657            | 684            | 3,350   | 2,666     | 20.42%    |  |
| 60710-Permits and Licenses       | 13,648                           | 10,880        | 12,462         | 19,637         | 10,800  | (8,837)   | 181.82%   |  |
| 60720-Postage                    |                                  | 2,000         | 14,123         | 9,749          | 15,950  | 6,201     | 61.12%    |  |
| 60730-Publications/Subscriptions |                                  |               | 667            | 2,305          | 1,250   | (1,055)   | 184.42%   |  |
| 60732-Memberships and Dues       | 7,772                            | 9,898         | 124,628        | 134,448        | 124,046 | (10,402)  | 108.39%   |  |
| 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

|                              |                                  |      |                |                |         |           | Benchmark |  |
|------------------------------|----------------------------------|------|----------------|----------------|---------|-----------|-----------|--|
| Expense YTD Totals           | Fiscal Year <input type="text"/> |      |                |                | Current | Remaining | 100%      |  |
| Account Type                 | 2019                             | 2020 | 2021           | 2022           | Budget  | Balance   | Of Budget |  |
| <b>Y11-Retired Employee</b>  |                                  |      | <b>598,269</b> | <b>722,505</b> | 608,295 | (114,210) | 118.78%   |  |
| 61200-Retired Employee Costs |                                  |      | 598,269        | 722,506        | 608,295 | (114,211) | 118.78%   |  |
| 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**

| Period                    | (Multiple Items) |                  |                  |                  |                  | Enter Period     | 12            | Benchmark |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|-----------|
| Expense YTD Totals        | Fiscal Year      |                  |                  |                  |                  | Current          | Remaining     | 100%      |
| Account Type              | 2019             | 2020             | 2021             | 2022             | Budget           | Balance          | Of Budget     |           |
| Y02-Utility Service       |                  | 626              | 110,600          | 28,262           | 39,831           | 11,569           | 70.96%        |           |
| Y03-Materials/Supplies    |                  | 4,024            | 40,708           | 37,747           | 45,945           | 8,198            | 82.16%        |           |
| Y04-Outside Services      |                  | 3,316            | 50,379           | 72,462           | 53,100           | (19,362)         | 136.46%       |           |
| Y05-Professional Services |                  |                  | 510              |                  | -                | -                | 0.00%         |           |
| Y11-Retired Employee      |                  |                  | 598,269          | 722,505          | 608,295          | (114,210)        | 118.78%       |           |
| Y13-Misc Op Expenses      |                  |                  | 225,659          | 280,267          | 255,163          | (25,104)         | 109.84%       |           |
| Z02-Debt Repayment        | 1,938,324        | 2,135,058        | 3,001,126        | 939,381          | 2,103,112        | 1,163,731        | 44.67%        |           |
| 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%        |           |
| <b>Grand Total</b>        | <b>1,938,324</b> | <b>2,143,024</b> | <b>4,040,232</b> | <b>2,096,281</b> | <b>3,160,666</b> | <b>1,064,385</b> | <b>66.32%</b> |           |

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 | 100%    |
|-------------------------------------|-------------|-------|--------|--------|--------|----------|-----------|---------|
| Account Type                        | 2019        | 2020  | 2021   | 2022   | Budget | Balance  | Of Budget |         |
| Y04-Outside Services                |             | 3,316 | 50,379 | 72,462 | 53,100 | (19,362) | 136.46%   |         |
| 60400-Outside Services              |             |       | 722    | 20,693 | 28,178 | 12,200   | (15,978)  | 230.96% |
| 60402-Spraying - Weeds & Insects    |             |       |        | 2,386  | 650    | -        | (650)     | 0.00%   |
| 60410-Service Maintenance Contracts |             |       | 295    | 5,713  | 3,912  | 7,680    | 3,768     | 50.94%  |
| 60426-Building Repairs              |             |       |        | 5,405  | 1,641  | 5,000    | 3,359     | 32.82%  |
| 60430-Claims/Damages                |             |       | 2,300  | 702    | 14,861 | 5,000    | (9,861)   | 297.22% |
| 60440-Janitorial Services           |             |       |        | 15,480 | 23,220 | 23,220   | -         | 100.00% |

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**

| Expense YTD Totals           | Fiscal Year |      |         |         |         | Current   | Remaining | 100% |
|------------------------------|-------------|------|---------|---------|---------|-----------|-----------|------|
| Account Type                 | 2019        | 2020 | 2021    | 2022    | Budget  | Balance   | Of Budget |      |
| Y11-Retired Employee         |             |      | 598,269 | 722,505 | 608,295 | (114,210) | 118.78%   |      |
| 61200-Retired Employee Costs |             |      | 598,269 | 722,505 | 608,295 | (114,210) | 118.78%   |      |

Retired employee costs are higher than budgeted.

## Miscellaneous Operating Expenses

|                      |             |      |         |         |         |           | Benchmark |
|----------------------|-------------|------|---------|---------|---------|-----------|-----------|
| Expense YTD Totals   | Fiscal Year |      |         |         | Current | Remaining | 100%      |
| Account Type         | 2019        | 2020 | 2021    | 2022    | Budget  | Balance   | Of Budget |
| Y13-Misc Op Expenses |             |      | 225,659 | 280,267 | 255,163 | (25,104)  | 109.84%   |
| 61410-Insurance      |             |      | 225,659 | 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 and \$36,885 in late April for prior years.

## Dept. 54 - Utility Services

| Period                    | (Multiple Items)  |                   |                   |                   | Enter Period      | 12             | Benchmark     |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|---------------|
| Expense YTD Totals        | Fiscal Year       |                   |                   |                   | Current           | Remaining      | 100%          |
| Account Type              | 2019              | 2020              | 2021              | 2022              | Budget            | Balance        | Of Budget     |
| Y01-Sal/Wage/Benefits     | 6,366,283         | 6,328,210         | 6,664,944         | 7,045,866         | 7,338,504         | 292,638        | 96.01%        |
| Y02-Utility Service       | 1,065,466         | 1,043,277         | 1,046,144         | 1,031,084         | 1,146,805         | 115,721        | 89.91%        |
| Y03-Materials/Supplies    | 1,226,689         | 1,160,356         | 1,265,379         | 1,378,947         | 1,146,327         | (232,620)      | 120.29%       |
| Y04-Outside Services      | 566,732           | 633,989           | 695,988           | 642,875           | 791,702           | 148,827        | 81.20%        |
| Y05-Professional Services | 32,450            | 46,614            | 63,158            | 6,154             | 100,710           | 94,556         | 6.11%         |
| Y06-Vehicle/Equipment     | 502,442           | 597,092           | 487,714           | 528,146           | 376,720           | (151,426)      | 140.20%       |
| Y07-Office Expenses       | 21,332            | 20,778            | 25,681            | 39,559            | 24,300            | (15,259)       | 162.79%       |
| Y08-Travel/Training       | 35,667            | 24,308            | 26,282            | 22,750            | 35,183            | 12,433         | 64.66%        |
| Y10-Purchased Water       | 2,349             | 1,489             | 789               | 5,837             | 11,000            | 5,163          | 53.06%        |
| Y13-Misc Op Expenses      | 394,107           | 223,912           | 218,382           | 263,067           | 218,770           | (44,297)       | 120.25%       |
| Z03-Capital Equipment     | 334,395           | 404,169           | 682,245           | 860,381           | 1,034,368         | 173,987        | 83.18%        |
| Z04-Misc Non Operating    |                   |                   | 103               | 1,181             | -                 | (1,181)        | 0.00%         |
| <b>Grand Total</b>        | <b>10,547,912</b> | <b>10,484,193</b> | <b>11,176,808</b> | <b>11,825,848</b> | <b>12,224,389</b> | <b>398,541</b> | <b>96.74%</b> |

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

- Materials/Supplies
- Vehicle/Equipment
- Office Expenses
- Miscellaneous Operating Expenses

## Materials/Supplies

|                                      |                  |                  |                  |                  |                  |                  | Benchmark      |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| Expense YTD Totals                   | Fiscal Year      |                  |                  |                  | Current          | Remaining        | 100%           |
| Account Type                         | 2019             | 2020             | 2021             | 2022             | Budget           | Balance          | Of Budget      |
| <b>Y03-Materials/Supplies</b>        | <b>1,226,689</b> | <b>1,160,356</b> | <b>1,265,379</b> | <b>1,378,947</b> | <b>1,146,327</b> | <b>(232,620)</b> | <b>120.29%</b> |
| 60310-Materials and Supplies         | 108,438          | 108,347          | 128,144          | 222,634          | 102,000          | (120,634)        | 218.27%        |
| 60311-Herbicide                      | 1,004            | 1,512            | 928              | 676              | 1,500            | 824              | 45.07%         |
| 60312-Safety Eq Repl consumables     | 39,092           | 67,169           | 40,479           | 41,118           | 40,000           | (1,118)          | 102.80%        |
| 60313-Tools                          | 51,345           | 38,096           | 33,984           | 33,042           | 30,000           | (3,042)          | 110.14%        |
| 60314-Uniforms - New                 | 9,197            | 12,309           | 10,427           | 18,150           | 16,200           | (1,950)          | 112.04%        |
| 60316-Materials and Supplies-CalFire |                  | 22               | 2,544            | 7,433            | 18,000           | 10,567           | 41.29%         |
| 60325-Lab Supplies Consumables       | 54,911           | 53,073           | 49,883           | 40,077           | 40,000           | (77)             | 100.19%        |
| 60327-Ozone System Parts             | 690              | 11,991           | 2,644            | 5,186            | 10,000           | 4,814            | 51.86%         |
| 60328-UV Parts and Supplies          | 51,352           | 70,064           | 108,671          | 43,960           | 110,000          | 66,040           | 39.96%         |
| 60331-Electrical Parts Replacement   | 97,361           | 70,917           | 72,189           | 83,859           | 80,000           | (3,859)          | 104.82%        |
| 60332-Leak Repair Supplies           | 162,658          | 93,343           | 130,841          | 102,466          | 100,000          | (2,466)          | 102.47%        |
| 60333-Road Repair Materials          | 40,897           | 22,374           | 29,551           | 22,980           | 25,000           | 2,020            | 91.92%         |
| 60334-SCADA Radio Supplies           | 32,166           | 15,459           | 17,019           | 14,736           | 10,000           | (4,736)          | 147.36%        |
| 60335-Septic Tanks - New & Repairs   | 5,868            | 8,566            | 18,171           | 4,942            | 10,000           | 5,058            | 49.42%         |
| 60338-Meters New Conn and Repl       | 25,933           | 18,158           | 42,341           | 17,777           | 30,000           | 12,223           | 59.26%         |
| 60350-Aerator/Compressor etc repair  | 24,612           | 31,926           | 14,987           | 14,834           | 18,000           | 3,166            | 82.41%         |
| 60353-Computers/peripherals          | 385              | 23,727           | 1,853            | 4,586            | 18,500           | 13,914           | 24.79%         |
| 60354-Control Sys/Pressure Tranducer | 4,783            | 16,836           | 4,097            | 1,095            |                  | (1,095)          | 0.00%          |
| 60355-Headworks/Solids Removal Rep.  | 33,412           | 11,368           | 20,218           | 26,765           | 18,000           | (8,765)          | 148.69%        |
| 60356-HVAC                           | 7,635            | 15,986           | 5,033            | 11,216           | 8,500            | (2,716)          | 131.95%        |
| 60357-Mixers                         | 47,906           | 14,846           | 13,843           | 31,241           | 15,000           | (16,241)         | 208.27%        |
| 60359-Pumps/Motors Repair            | 77,178           | 130,601          | 98,331           | 190,218          | 90,000           | (100,218)        | 211.35%        |
| 60360-Solids Handling Equip Repair   | 1,919            | 1,593            | 1,357            | 207              | 5,000            | 4,793            | 4.14%          |
| 60395-Chemicals                      | 347,946          | 322,072          | 417,845          | 439,750          | 340,627          | (99,123)         | 129.10%        |

The materials and supplies expenditures ended the year higher than expected. This is mainly due to the increased costs of purchasing these items rather than purchasing more than expected.

## Vehicle/Equipment

|                                      |                |                |                |                |                |                  | Benchmark      |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|
| Expense YTD Totals                   | Fiscal Year    |                |                |                | Current        | Remaining        | 100%           |
| Account Type                         | 2019           | 2020           | 2021           | 2022           | Budget         | Balance          | Of Budget      |
| <b>Y06-Vehicle/Equipment</b>         | <b>502,442</b> | <b>597,092</b> | <b>487,714</b> | <b>528,146</b> | <b>376,720</b> | <b>(151,426)</b> | <b>140.20%</b> |
| 60610-Operating Exp Gas and Oil      | 218,275        | 285,371        | 282,676        | 342,525        | 231,000        | (111,525)        | 148.28%        |
| 60620-Repair Exp/Parts and Repairs   | 164,347        | 125,744        | 136,985        | 136,359        | 95,000         | (41,359)         | 143.54%        |
| 60625-Fuel/Repair - Generators       | 33,245         | 79,534         | 27,711         | 27,080         | 20,000         | (7,080)          | 135.40%        |
| 60650-Rental Exp Vechicles and Equip | 86,575         | 20,748         |                |                | -              | -                | 0.00%          |
| 60660-Vehide Lease & Maintenance     |                | 85,696         | 11,747         | 21,041         | 9,520          | (11,521)         | 221.02%        |
| 60650-Rental Exp Vehicles and Equip  |                |                | 28,594         | 1,142          | 21,200         | 20,058           | 5.39%          |

60610 This line item has been increased accordingly in the next fiscal year's budget.

60620: The increase in Repair Expenses/Parts is attributed to the Utility Crew.

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

60660: Most newly acquired District vehicles are now leased. The fleet contains a number of owned/aging vehicles.

## Office Expenses

|                                  |               |               |               |               |         |           | Benchmark |  |
|----------------------------------|---------------|---------------|---------------|---------------|---------|-----------|-----------|--|
| Expense YTD Totals               | Fiscal Year   |               |               |               | Current | Remaining | 100%      |  |
| Account Type                     | 2019          | 2020          | 2021          | 2022          | Budget  | Balance   | Of Budget |  |
| <b>Y07-Office Expenses</b>       | <b>21,332</b> | <b>20,778</b> | <b>25,681</b> | <b>39,559</b> | 24,300  | (15,259)  | 162.79%   |  |
| 60710-Permits and Licenses       | 13,648        | 10,880        | 11,478        | 19,094        | 10,800  | (8,294)   | 176.80%   |  |
| 60730-Publications/Subscriptions |               |               | 1             | 1,556         | 500     | (1,056)   | 311.24%   |  |
| 60732-Memberships and Dues       | 7,685         | 9,898         | 14,202        | 18,909        | 13,000  | (5,909)   | 145.45%   |  |

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    |                |                |                | Current | Remaining | 100%      |  |
| Account Type                     | 2019           | 2020           | 2021           | 2022           | Budget  | Balance   | Of Budget |  |
| <b>Y13-Misc Op Expenses</b>      | <b>394,107</b> | <b>223,912</b> | <b>218,382</b> | <b>263,067</b> | 218,770 | (44,297)  | 120.25%   |  |
| 61420-State Water and Sewer Fees | 394,107        | 223,912        | 218,382        | 263,067        | 218,770 | (44,297)  | 120.25%   |  |

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

## Dept 56 – General Management

| Period                           | (Multiple Items) |                |                  |                | Enter Period     |               | 12            |
|----------------------------------|------------------|----------------|------------------|----------------|------------------|---------------|---------------|
|                                  |                  |                |                  |                |                  |               | Benchmark     |
| Expense YTD Totals               | Fiscal Year      |                |                  |                | Current          | Remaining     | 100%          |
| Account Type                     | 2019             | 2020           | 2021             | 2022           | Budget           | Balance       | Of Budget     |
| <b>Y01-Sal/Wage/Benefits</b>     | <b>635,112</b>   | <b>651,865</b> | <b>673,509</b>   | <b>703,198</b> | 702,798          | (400)         | 100.06%       |
| <b>Y03-Materials/Supplies</b>    |                  |                | <b>2,714</b>     | <b>2,451</b>   | 6,800            | 4,349         | 36.05%        |
| <b>Y04-Outside Services</b>      |                  |                | <b>18,377</b>    | <b>18,732</b>  | 15,050           | (3,682)       | 124.46%       |
| <b>Y05-Professional Services</b> |                  | <b>1,418</b>   | <b>153,357</b>   | <b>85,817</b>  | 84,300           | (1,517)       | 101.80%       |
| <b>Y07-Office Expenses</b>       |                  |                | <b>45,320</b>    | <b>46,473</b>  | 47,695           | 1,222         | 97.44%        |
| <b>Y08-Travel/Training</b>       |                  |                | <b>2,624</b>     | <b>8,046</b>   | 23,450           | 15,404        | 34.31%        |
| <b>Y11-Retired Employee</b>      |                  |                |                  | <b>(0)</b>     | -                | 0             | 0.00%         |
| <b>Y13-Misc Op Expenses</b>      |                  |                | -                | <b>14,133</b>  | 2,000            | (12,133)      | 706.63%       |
| <b>Y16-Legal</b>                 |                  | <b>12,794</b>  | <b>223,688</b>   | <b>121,145</b> | 145,000          | 23,855        | 83.55%        |
| <b>Z04-Misc Non Operating</b>    |                  |                | <b>12</b>        |                | -                | -             | 0.00%         |
| <b>Grand Total</b>               | <b>635,112</b>   | <b>666,077</b> | <b>1,119,601</b> | <b>999,994</b> | <b>1,027,093</b> | <b>27,099</b> | <b>97.36%</b> |

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

- Outside Services
- Miscellaneous Operating Expenses

## Outside Services

|                                |             |      |               |               |         |           | Benchmark |  |
|--------------------------------|-------------|------|---------------|---------------|---------|-----------|-----------|--|
| Expense YTD Totals             | Fiscal Year |      |               |               | Current | Remaining | 100%      |  |
| Account Type                   | 2019        | 2020 | 2021          | 2022          | Budget  | Balance   | Of Budget |  |
| <b>Y04-Outside Services</b>    |             |      | <b>18,377</b> | <b>18,732</b> | 15,050  | (3,682)   | 124.46%   |  |
| 60400-Outside Services         |             |      | 4             |               | -       | -         | 0.00%     |  |
| 60420-Drug and Alcohol Testing |             |      | 2,542         | 2,080         | 2,200   | 120       | 94.55%    |  |
| 60429-Recruiting               |             |      | 15,832        | 16,652        | 12,850  | (3,802)   | 129.59%   |  |

60429: Recruiting is running high due to the number of open positions.

## Miscellaneous Operating Expenses

|                             |             |      |      |               |         |           | Benchmark |  |
|-----------------------------|-------------|------|------|---------------|---------|-----------|-----------|--|
| Expense YTD Totals          | Fiscal Year |      |      |               | Current | Remaining | 100%      |  |
| Account Type                | 2019        | 2020 | 2021 | 2022          | Budget  | Balance   | Of Budget |  |
| <b>Y13-Misc Op Expenses</b> |             |      | -    | <b>14,133</b> | 2,000   | (12,133)  | 706.63%   |  |
| 61409-Unemployment Claims   |             |      | -    | 14,133        | 2,000   | (12,133)  | 706.63%   |  |

Unemployment claims are paid as they occur.

## Dept 57 – Board of Directors

| Period                    | (Multiple Items) | Enter Period   |                |                |         |           |           | 12 |
|---------------------------|------------------|----------------|----------------|----------------|---------|-----------|-----------|----|
|                           |                  |                |                |                |         |           | Benchmark |    |
| Expense YTD Totals        | Fiscal Year      |                |                |                | Current | Remaining | 100%      |    |
| Account Type              | 2019             | 2020           | 2021           | 2022           | Budget  | Balance   | Of Budget |    |
| <b>Y15-Director Costs</b> | <b>108,343</b>   | <b>100,167</b> | <b>113,187</b> | <b>128,055</b> | 170,327 | 42,272    | 75.18%    |    |
| <b>Grand Total</b>        | <b>108,343</b>   | <b>100,167</b> | <b>113,187</b> | <b>128,055</b> | 170,327 | 42,272    | 75.18%    |    |

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

|                                |                |                |                |                |         |           | Benchmark |  |
|--------------------------------|----------------|----------------|----------------|----------------|---------|-----------|-----------|--|
| Expense YTD Totals             | Fiscal Year    |                |                |                | Current | Remaining | 100%      |  |
| Account Type                   | 2019           | 2020           | 2021           | 2022           | Budget  | Balance   | Of Budget |  |
| <b>Y15-Director Costs</b>      | <b>108,343</b> | <b>100,167</b> | <b>113,187</b> | <b>128,055</b> | 170,327 | 42,272    | 75.18%    |  |
| 60000-Salaries/Wages           | 28,800         | 26,408         | 28,080         | 26,280         | 43,200  | 16,920    | 60.83%    |  |
| 60100-Benefits                 | 79,543         | 73,759         | 79,725         | 85,362         | 101,577 | 16,215    | 84.04%    |  |
| 60102-Medical Reimbursements   |                |                | 1,361          | 400            | 1,800   | 1,400     | 22.22%    |  |
| 60310-Materials and Supplies   |                |                | 383            | 170            | 3,750   | 3,580     | 4.52%     |  |
| 60810-Training Conf and Travel |                |                | 1,787          | 8,565          | 17,500  | 8,935     | 48.94%    |  |
| 60820-Other Travel Costs       |                |                | 1,852          | 7,278          | 2,500   | (4,778)   | 291.13%   |  |
| <b>Grand Total</b>             | <b>108,343</b> | <b>100,167</b> | <b>113,187</b> | <b>128,055</b> | 170,327 | 42,272    | 75.18%    |  |

- 60820: Travel costs are high for the year, but all other costs are in line.

Dept 58 – Engineering

| Period                      | (Multiple Items) |                |                |                | Enter Period     | 12             | Benchmark     |
|-----------------------------|------------------|----------------|----------------|----------------|------------------|----------------|---------------|
| Expense YTD Totals          | Fiscal Year      |                |                |                | Current          | Remaining      | 100%          |
| Account Type                | 2019             | 2020           | 2021           | 2022           | Budget           | Balance        | Of Budget     |
| ⊕ Y01-Sal/Wage/Benefits     | 704,907          | 669,922        | 600,300        | 781,335        | 1,336,145        | 554,810        | 58.48%        |
| ⊕ Y03-Materials/Supplies    | 155              | 74             | 136            | 8,938          | 7,800            | (1,138)        | 114.59%       |
| ⊕ Y04-Outside Services      | 50               | 3,297          | 16,377         | 18,338         | 13,000           | (5,338)        | 141.06%       |
| ⊕ Y05-Professional Services |                  |                | 55,288         | 82,543         | 210,000          | 127,458        | 39.31%        |
| ⊕ Y07-Office Expenses       | 87               |                | 1,799          | 902            | 1,800            | 898            | 50.09%        |
| ⊕ Y08-Travel/Training       | 312              |                | 4,805          | 10,081         | 28,275           | 18,194         | 35.65%        |
| <b>Grand Total</b>          | <b>705,511</b>   | <b>673,293</b> | <b>678,705</b> | <b>902,136</b> | <b>1,597,020</b> | <b>694,884</b> | <b>56.49%</b> |

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

- Materials/Supplies
- Outside Services

Materials/Supplies

| Expense YTD Totals              | Fiscal Year |      |      |       | Current | Remaining | 100%      |
|---------------------------------|-------------|------|------|-------|---------|-----------|-----------|
| Account Type                    | 2019        | 2020 | 2021 | 2022  | Budget  | Balance   | Of Budget |
| ⊖ Y03-Materials/Supplies        | 155         | 74   | 136  | 8,938 | 7,800   | (1,138)   | 114.59%   |
| 60310-Materials and Supplies    | 155         | 74   | 136  | 7,955 | 7,000   | (955)     | 113.64%   |
| 60390-Admin. Technologies/Comm. |             |      |      | 983   | -       | (983)     | 0.00%     |

The materials and supplies expenditures ended the year higher than expected. This is mainly due to the increased costs of purchasing these items rather than purchasing more than expected.

Outside Services

| Expense YTD Totals                   | Fiscal Year |       |        |        | Current | Remaining | 100%      |
|--------------------------------------|-------------|-------|--------|--------|---------|-----------|-----------|
| Account Type                         | 2019        | 2020  | 2021   | 2022   | Budget  | Balance   | Of Budget |
| ⊖ Y04-Outside Services               | 50          | 3,297 | 16,377 | 18,338 | 13,000  | (5,338)   | 141.06%   |
| 60400-Outside Services               |             |       | 27     | 11,874 | -       | (11,874)  | 0.00%     |
| 60410-Service Maintenance Contracts  |             | 3,297 | 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

| Period                    | (Multiple Items) |                   |                  |                                     | Enter Period     | 12                  | Benchmark       |
|---------------------------|------------------|-------------------|------------------|-------------------------------------|------------------|---------------------|-----------------|
| Expense YTD Totals        | Fiscal Year      |                   |                  |                                     | Current          | Remaining           | 100%            |
| Account Type              | 2019             | 2020              | 2021             | 2022                                | Budget           | Balance             | Of Budget       |
| Y01-Sal/Wage/Benefits     | 1,216,101        | 1,172,126         | 1,186,071        | 1,294,920                           | 1,495,400        | 200,480             | 86.59%          |
| Y03-Materials/Supplies    |                  | 160               | 24,996           | 68,543                              | 37,354           | (31,189)            | 183.50%         |
| Y04-Outside Services      |                  |                   | 80,693           | 144,676                             | 202,851          | 58,175              | 71.32%          |
| Y05-Professional Services |                  | 7,002             | 229,867          | 336,291                             | 305,371          | (30,919)            | 110.13%         |
| Y07-Office Expenses       |                  | 4,439             | 15,775           | 10,433                              | 19,395           | 8,962               | 53.79%          |
| Y08-Travel/Training       |                  |                   | 4,238            | 2,426                               | 5,800            | 3,374               | 41.83%          |
| Y12-Bad Debts             | 48,433           | 32,578            | 61,924           | 17,585                              | 52,000           | 34,415              | 33.82%          |
| Y13-Misc Op Expenses      | 23,558           | 134,896           | 153,426          | 194,723                             | 147,989          | (46,734)            | 131.58%         |
| Z04-Misc Non Operating    |                  | 14,099            | 3,360            | 1,796                               | 7,500            | 5,704               | 23.95%          |
| Z30-Transfers Out         |                  | 19,100,335        | 5,011,156        | 22,891,053                          | -                | (22,891,053)        | 0.00%           |
| <b>Grand Total</b>        | <b>1,288,092</b> | <b>20,465,636</b> | <b>6,771,506</b> | <b>24,962,445</b>                   | <b>2,273,660</b> | <b>(22,688,785)</b> | <b>1097.90%</b> |
|                           |                  |                   |                  |                                     | -                | -                   | 0.00%           |
|                           |                  |                   |                  | <b>Total Without Transfers Out:</b> | <b>2,071,392</b> | <b>202,268</b>      | <b>91.10%</b>   |

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

- Materials/Supplies
- Professional Services
- Miscellaneous Operating Expenses

### Materials/Supplies

| Expense YTD Totals              | Fiscal Year |      |        |        | Current | Remaining | 100%      |
|---------------------------------|-------------|------|--------|--------|---------|-----------|-----------|
| Account Type                    | 2019        | 2020 | 2021   | 2022   | Budget  | Balance   | Of Budget |
| Y03-Materials/Supplies          |             | 160  | 24,996 | 68,543 | 37,354  | (31,189)  | 183.50%   |
| 60310-Materials and Supplies    |             | 45   | 473    | 3,592  | 4,250   | 658       | 84.53%    |
| 60353-Computers/peripherals     |             |      | 1,190  | 17,546 | -       | (17,546)  | 0.00%     |
| 60356-HVAC                      |             | 115  |        |        | -       | -         | 0.00%     |
| 60390-Admin. Technologies/Comm. |             |      | 23,333 | 47,405 | 33,104  | (14,301)  | 143.20%   |

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

| Expense YTD Totals          | Fiscal Year |       |         |         | Current | Remaining | 100%      |
|-----------------------------|-------------|-------|---------|---------|---------|-----------|-----------|
| Account Type                | 2019        | 2020  | 2021    | 2022    | Budget  | Balance   | Of Budget |
| Y05-Professional Services   |             | 7,002 | 229,867 | 336,291 | 305,371 | (30,920)  | 110.13%   |
| 60510-Accounting/Auditing   |             |       | 34,320  | 39,911  | 41,600  | 1,689     | 95.94%    |
| 60590-Professional Services |             | 7,002 | 195,547 | 296,380 | 263,771 | (32,609)  | 112.36%   |

60590 – Professional services higher expenditures were offset by salary savings.

## Miscellaneous Operating Expenses

| Expense YTD Totals                                       |             |        |         |         |         |                | Benchmark         |                |
|--|-------------|--------|---------|---------|---------|----------------|-------------------|----------------|
| Account Type   | Fiscal Year | 2019   | 2020    | 2021    | 2022    | Current Budget | Remaining Balance | 100% Of Budget |
| <input checked="" type="checkbox"/> Y13-Misc Op Expenses |             | 23,558 | 134,896 | 153,426 | 194,723 | 147,989        | (46,734)          | 131.58%        |
| 61315-Rate Assistance Program                            |             | 23,558 | 50,086  | 53,626  | 55,458  | 60,000         | 4,542             | 92.43%         |
| 61455-Water Conservation                                 |             |        |         | 2,275   | 3,063   | 4,000          | 937               | 76.58%         |
| 61485-Third Party Payment Processing                     |             |        | 84,810  | 97,321  | 136,202 | 83,989         | (52,213)          | 162.17%        |
| 61490-Misc Operating Expense                             |             |        |         | 166     |         | -              | -                 | 0.00%          |
| 61490-Misc Oper/Maint Expense                            |             |        |         | 39      |         |                |                   | 0.00%          |

61485: Third Party Payment Processing is higher than budgeted. The District has implemented a process for these costs to be passed along to the customers who use credit cards to pay their bi-monthly bill.



Dept 60 – Water Resources

| Period                      | (Multiple Items) |                |                  |                  | Enter Period     | 12               | Benchmark     |
|-----------------------------|------------------|----------------|------------------|------------------|------------------|------------------|---------------|
| Expense YTD Totals          | Fiscal Year      |                |                  |                  | Current          | Remaining        | 100%          |
| Account Type                | 2019             | 2020           | 2021             | 2022             | Budget           | Balance          | Of Budget     |
| ⊕ Y01-Sal/Wage/Benefits     | 319,475          | 141,336        | 195,191          | 186,467          | 185,415          | (1,052)          | 100.57%       |
| ⊕ Y03-Materials/Supplies    |                  |                | 306              | 314              | 500              | 186              | 62.76%        |
| ⊕ Y05-Professional Services |                  |                | 115,639          | 93,538           | 302,905          | 209,367          | 30.88%        |
| ⊕ Y07-Office Expenses       |                  |                | 64,006           | 69,515           | 63,206           | (6,309)          | 109.98%       |
| ⊕ Y08-Travel/Training       |                  | 55             | 1,100            | 1,620            | 4,750            | 3,130            | 34.11%        |
| ⊕ Y10-Purchased Water       |                  |                | 468,659          | 3,000            | 495,628          | 492,628          | 0.61%         |
| ⊕ Y13-Misc Op Expenses      |                  | 214,356        | 906,166          | 563,306          | 887,510          | 324,204          | 63.47%        |
| ⊕ Y16-Legal                 |                  | 5,594          | 136,876          | 122,909          | 185,000          | 62,091           | 66.44%        |
| <b>Grand Total</b>          | <b>319,475</b>   | <b>361,341</b> | <b>1,887,943</b> | <b>1,040,669</b> | <b>2,124,914</b> | <b>1,084,245</b> | <b>48.97%</b> |

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

| Expense YTD Totals         | Fiscal Year |      |        |        | Current | Remaining | 100%      |
|----------------------------|-------------|------|--------|--------|---------|-----------|-----------|
| Account Type               | 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 06/30/2022**

|                       | CURRENT YEAR      |                   | PRIOR YEAR        |                   | JULY 2013 - JUNE 2021 |                   |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
|                       | Water<br>Fund 125 | Sewer<br>Fund 135 | Water<br>Fund 125 | Sewer<br>Fund 135 | Water<br>Fund 125     | Sewer<br>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         | 6,134,129         | 1,236,730         | 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         |
|                       | 6,369,898         | 1,236,730         | 6,523,397         | 1,421,538         | 31,952,983            | 6,576,433         |
| Operating Loss/(Gain) | 580,779           | (214,003)         | 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 06/30/2022**

| Project No. | Description                                 | Estimated Cost | FY 21-22 Cash | FY 21-22     | FY 21-22          | Prior Years  | Total Project |
|-------------|---|----------------|---------------|--------------|-------------------|--------------|---------------|
|             |   |                | Flow          | Expenditures | Remaining Balance | Expenditures | Expenditures  |
| 10029       | Slurry Line Improvements                    | 80,000         | 80,000        | -            | 80,000            | 31,564       | 31,564        |
| 11083C      | Clearwell & Tank B / Repair & Paint         | 1,159,804      | 500,000       | 7,573        | 492,427           | 11,196       | 18,769        |
| 11083J      | Clearwell #2 / Repair & Paint               | 199,471        | -             | -            | -                 | 16,625       | 16,625        |
| 11083L      | Larkspur Tank / Repair & Paint              | 576,522        | -             | -            | -                 | 23,478       | 23,478        |
| 11083S      | Sawmill/Hunter's Tanks / Repair & Paint     | 1,799,345      | -             | -            | -                 | 10,751       | 10,751        |
| 11083W      | Wallace Tanks / Repair & Paint              | 1,493,076      | -             | -            | -                 | 7,020        | 7,020         |
| 11088       | Jenny Lind Tank A-B Trans Line              | 6,678,690      | 390,000       | 28,491       | 361,509           | 31,407       | 59,898        |
| 11095       | EP Redwood Tanks Replacement                | 3,307,527      | 1,500,000     | 1,271,217    | 228,783           | 877,762      | 2,148,980     |
| 11096       | WP AMR/AMI Meter Program                    | 4,742,570      | 5,000,000     | 2,712,780    | 2,287,220         | 1,193,172    | 3,905,952     |
| 11099       | Meadowmont P/S Improvement                  | 204,121        | 100,000       | 71,938       | 28,062            | 84,169       | 156,107       |
| 11100       | Wallace SCADA System Improvements           | 64,763         | -             | -            | -                 | -            | -             |
| 11101       | District Corp Yard                          | 1,121,391      | 900,000       | 809,023      | 90,977            | 292,665      | 1,101,688     |
| 11103       | Hunter's Raw Water Pumps Renovation         | 2,071,548      | 210,000       | 95,042       | 114,958           | 10,136       | 105,178       |
| 11104       | Lake Tulloch Submerged Water Line Cross     | 6,250,000      | -             | 8,292        | (8,292)           | -            | 8,292         |
| 11106       | West Point Backup Water Filter              | 2,194,922      | 1,200,000     | 510,370      | 689,630           | 37,728       | 548,098       |
| 11107       | WP SCADA Improvements                       | 109,566        | -             | -            | -                 | 434          | 434           |
| 11108       | Big Trees Pump Stations 1, 4 & 5 Repl       | 1,499,893      | -             | 47           | (47)              | 203          | 249           |
| 11109       | White Pines Tule Removal/Spillway           | 100,000        | -             | 3,285        | (3,285)           | -            | 3,285         |
| 11110       | Reeds Turnpike Pump Station Repl            | 494,784        | 25,000        | -            | 25,000            | 5,311        | 5,311         |
| 11111       | Copper Cove Tank B Pump Station Renov       | 1,264,893      | -             | 6,783        | (6,783)           | 107          | 6,890         |
| 11112       | White Pines Dam/Blanket Drain Rehab         | 35,918         | 35,918        | 1,209        | 34,709            | 29,082       | 30,291        |
| 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       | 249,728      | 200,272           | 408,282      | 658,010       |
| 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)           | -            | 3,500         |
| 11126       | Sheep Ranch Distribution System Replacement | 6,000,000      | 410,000       | 302,757      | 107,243           | -            | 302,757       |

|               |   |                   |                   |                  |                  |                  |                  |
|---------------|---|-------------------|-------------------|------------------|------------------|------------------|------------------|
| 11127         | Sheep Ranch Clearwell Rehab/ Repair and Paint | 350,000           | -                 | (1,760)          | -                | 1,760            | 0                |
| various       | Misc Road Repairs / CalOES                    | 16,499            | 60,000            | 29,911           | 30,089           | -                | 29,911           |
|               | West Point Regulator Reapir/Tule Removal      | 100,000           | 100,000           | -                | 100,000          | -                | -                |
|               | EP Hunters WTP Clearwell Rehab/Coating        | -                 | -                 | -                | -                | -                | -                |
|               | Copper Cove O'Byrnes Water Line Extension     | 110,000           | 110,000           | -                | 110,000          | -                | -                |
| 11129         | West Point Water Supply Drought Resiliency    | -                 | -                 | 23,943           | (23,943)         | -                | 23,943           |
| <b>TOTALS</b> |   | <b>64,253,790</b> | <b>11,070,918</b> | <b>6,134,129</b> | <b>4,935,029</b> | <b>3,072,853</b> | <b>9,206,982</b> |

**CALAVERAS COUNTY WATER DISTRICT**  
**Capital Improvement Program**  
**Expenditure Report - Wastewater Projects**  
**Year-to-Date through 06/30/2022**

| Project No.   | Description                                | Estimated Cost    | FY 21-22 Cash Flow | FY 21-22 Expenditures | FY 21-22          |                          |                            |
|---------------|--|-------------------|--------------------|-----------------------|-------------------|--------------------------|----------------------------|
|               |  |                   |                    |                       | Remaining Balance | Prior Years Expenditures | Total Project Expenditures |
| 15076         | CC L/S #6, 8 & Force Main Bypass           | 4,239,755         | 250,000            | 10,160                | 239,840           | 292,244                  | 302,404                    |
| 15080         | CC L/S #15 & 18 Renovations                | 3,230,407         | 250,000            | 20,935                | 229,065           | 305,980                  | 326,915                    |
| 15087         | Wallace Treatment Plant Renovations        | 189,207           | 175,000            | 96,437                | 78,563            | 91,755                   | 188,192                    |
| 15091         | West Point/Wilseyville Consol Constr       | 5,471,126         | 500,000            | 379,426               | 120,574           | 168,337                  | 547,763                    |
| 15094S        | CC Secondary                               | 14,970,625        | 400,000            | 136,927               | 263,073           | 29,567                   | 166,493                    |
| 15094T        | CC Tertiary/UV Improvements                |                   |                    | 1,431                 | (1,431)           | -                        | 1,431                      |
| 15095         | Arnold Secondary Clarifier                 | 3,417,172         | 550,000            | 277,847               | 272,153           | 98,992                   | 376,839                    |
| 15097         | LC Biolac, Clarifier & UV Improvements     | 3,999,046         | 250,000            | -                     | 250,000           | 1,146                    | 1,146                      |
| 15099         | Vallecito/Douglas Flat Headworks Screen    | 250,000           |                    | 619                   | (619)             |                          | 619                        |
| 15101         | LaContenta Spray Fields                    | 989,350           | -                  | 91,229                | (91,229)          | 13,100                   | 104,328                    |
| 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            | 18,310                | 281,690           | -                        | 18,310                     |
| 15107         | Sludge Tank & Belt Press Improvements      |                   |                    | 758                   | (758)             |                          | 758                        |
| 15108         | Regional Biosolids/Sludge Handling         | 1,500,000         | -                  | -                     | -                 | -                        | -                          |
| 15109         | Collection System Rehab and I&I Mitigation | 150,000           | 50,000             | 36,838                | 13,162            | -                        | 36,838                     |
| 15110         | Sequoia Woods Leach Field Rehab            | 150,000           | -                  | -                     | -                 | -                        | -                          |
| 15111         | Vallecito WWTP System Improvements         | 130,000           | 130,000            | 15,891                | 114,109           | 10,800                   | 26,691                     |
| 15112         | Copper Cove Pond 6                         | TBD               | 200,000            | 99,148                | 100,852           |                          | 99,148                     |
| 15113         | LaContenta Sand Filter Rehab               | -                 | 50,000             | 50,000                | -                 | -                        | 50,000                     |
|               | CCWWTP Tertiary Filter                     | 1,400,000         | -                  | -                     | -                 | -                        | -                          |
| 15098         | Indian Rock East Sand Filter Reh           | -                 | -                  | -                     | -                 | -                        | -                          |
|               | CC Lift Station Rehab - General            | 5,000,000         | -                  | -                     | -                 | -                        | -                          |
| 15114         | Jenny Lind Force Main                      | -                 | -                  | 775                   | (775)             | -                        | 775                        |
| <b>TOTALS</b> |  | <b>47,886,688</b> | <b>3,105,000</b>   | <b>1,236,730</b>      | <b>1,868,270</b>  | <b>1,011,921</b>         | <b>2,248,651</b>           |