

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

Tuesday, January 18, 2022
1:00 p.m.

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

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

Microsoft Teams meeting

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Phone Conference ID: 585 628 331#

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

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **PUBLIC COMMENT:** Comments limited to three minutes per person.
2. **APPROVAL OF MINUTES:** For the meeting of July 20, 2021, October 19, 2021 and December 21, 2021.
3. **NEW BUSINESS**
 - 3a. Report on the Monthly Financial Reports for December 2021
(Jeffrey Meyer, Senior Vice President, Hilltop Securities, Inc.)
 - 3b. Discussion – Update on mid-year budget and CIP Preparation*
(Michael Minkler, General Manager and Jeffrey Meyer, Senior Vice President, Hilltop Securities, Inc.)
4. **EXTERNAL AFFAIRS MANAGER COMMENTS**

5. **GENERAL MANAGER COMMENTS**

6. **DIRECTOR COMMENTS**

7. **FUTURE AGENDA ITEMS**

8. **NEXT COMMITTEE MEETING**

9. **ADJOURNMENT**

MINUTES
FINANCE COMMITTEE MEETING
JULY 20, 2021

The following Committee Members were present:

Cindy Secada	Director
Bertha Underhill	Director

Staff Present:

Michael Minkler	General Manager
Rebecca Callen	Director of Administrative Services
Zachary Thompson	Accountant II

Public Present:

None

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

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

1. Public Comment: None.
2. Approval of Minutes: Minutes approved from the April 20, 2021 Finance Committee meeting.
3. New Business:
 - 3a. Report on the Monthly Financial Reports for June 2021:

Ms. Callen started off by saying these are pre-audit reports. Revenues have come in higher than budget, and there was a discussion on utility customer activity. Overall, the expenditures have come in a little higher than budgeted.
 - 3b. Report on the FY 2020-21 Fourth Quarter Investment Activities:

Ms. Callen spoke of the change made to invest through Chandler Asset Management. A transfer was made from LAIF to Chandler Asset Management for investing, and growing the District's assets. The Chandler Asset Management quarterly investment report was provided to the Finance Committee members.
 - 3c. Discussion and Direction Regarding the Full Rewrite of Article III of the Rules and Regulations Governing the Furnishing of Water and/or Wastewater Services:

Ms. Callen talked of the process taken in the rewrite of the Rules and Regulations. This was a collaborative effort over many months and included all departments. She then commented on each of the proposed changes.

Director Secada likes the proposed changes.

Mr. Minkler left the meeting at 1:55 p.m. after commenting that this won't be presented at the next Board meeting as it needs to be reviewed by legal and department heads.
 - 3d. Discussion and Direction Regarding Annual Resolution to Submit Delinquencies to County Tax Rolls:

Ms. Callen commented on the increase in the number of accounts that will be turned over to the County for collection through the tax rolls. The increase in accounts stems from the Governor's executive order preventing the shutoff or suspension of service during the COVID-19 pandemic. She also spoke of Customer Services efforts to reach out to all delinquent customers on making payment arrangements.
4. Director of Administrative Services Comments:

Staff will continue to review the Rules & Regulations. The Tyler implementation is in full swing, and a test site should be available to work with soon. We are moving forward with the new phone

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system, Ring Central that will provide many analytics. Ms. Callen added that we are now live with the lockbox service.

5. General Manager Comments:

Absent.

6. Director Comments:

Director Underhill attended the White Pines Park Committee and talked about the many signs the committee posted at the park listing the rules.

Director Secada attended the car show at White Pines Park and had a good time.

7. Future Agenda Items:

- Accounts Receivable Aging Report

8. Next Committee Meeting:

Tuesday, August 17, 2021, at 1 p.m.

9. Adjournment:

Meeting adjourned at 1:24 p.m.

Respectfully Submitted,

P Christensen

Patti Christensen, Accountant II

Approved:

Rebecca Callen, Director of Administrative Services

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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OCTOBER 19, 2021

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,

Patti Christensen, Accountant II

Approved:

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

Agenda Item

DATE: January 18, 2022

TO: Finance Committee

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

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

RECOMMENDED ACTION:

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

SUMMARY:

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

Budget Status Report

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

Capital Improvement Program Reports

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

Expenditure Report

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

Claim Summary

This report was presented and approved by the Board at the January 12, 2022 Board Meeting.

Monthly Investment Transaction Report

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

FINANCIAL CONSIDERATIONS:

None

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

December 2021 Budget Status Report

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

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

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

All District Revenues

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

							Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
W01-Sales & Charges	8,781,173	9,005,692	9,449,319	9,597,444	14,008,395	4,410,951	68.51%
W02-Water/Sewer Fees	6,610	13,443	20,132	18,208	30,000	11,792	60.69%
W03-Misc. Operating Revenue	124,847	60,543	183,121	111,480	113,000	1,520	98.66%
X01-Property Tax/Assmt Rev			111	10,314	2,852,819	2,842,505	0.36%
X02-Grant Revenue		87,402	241,549	191,257	-	(191,257)	0.00%
X03-Interest Income	156,865	192,946	74,542	40,701	13,500	(27,201)	301.49%
X04-Expansion/Assemt Fees	514,114	767,332	1,457,291	266,915	-	(266,915)	0.00%
X05-Power Sales	370,989	407,926	367,597	376,064	710,655	334,591	52.92%
X06-Other Revenue	20,886	357,517	429,865	333,447	987,476	654,029	33.77%
X30-Transfers In	865,704	4,401,654	3,387,454	77,155	1,973,125	1,895,970	3.91%
Grand Total	10,841,188	15,294,454	15,610,982	11,022,985	20,688,970	9,665,985	53.28%

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

District Operating Revenues

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

							Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
W01-Sales & Charges	6,438,859	6,676,027	7,039,752	7,183,777	14,008,395	6,824,618	51.28%
W02-Water/Sewer Fees	6,610	13,443	20,132	18,208	30,000	11,792	60.69%
W03-Misc. Operating Revenue	124,847	60,543	176,869	111,480	113,000	1,520	98.66%
X02-Grant Revenue		70,824	-	36,280	-	(36,280)	0.00%
X03-Interest Income	47,690	64,804	3,683	13,842	13,500	(342)	102.53%
X05-Power Sales	370,989	407,926	367,597	376,064	710,655	334,591	52.92%
X06-Other Revenue	19,391	357,110	415,699	333,328	987,476	654,148	33.76%
X30-Transfers In	865,704	4,401,654	941,659	77,155	1,973,125	1,895,970	3.91%
Grand Total	7,874,090	12,052,330	8,965,391	8,150,134	20,688,970	12,538,836	39.39%

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

- Water/Sewer Fees
- Misc. Operating Revenue
- Grant Revenue
- Interest Income
- Other Revenue
- Transfers In

Water/Sewer Fees

							Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
W02-Water/Sewer Fees	6,610	13,443	20,132	18,208	30,000	11,792	60.69%
44300-Install Water Meter	6,610	11,443	20,132	15,908	30,000	14,092	53.03%
48100-Concept Approval Fees		2,000		2,300	-	(2,300)	0.00%

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

Misc Operating Revenue:

								Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
W03-Misc. Operating Revenue	65,056	57,774	169,959	111,480	113,000	1,520	98.66%	
42000-Inspection Fees	1,112	3,043	7,617	710	8,000	7,290	8.88%	
42000-Water Inspection Fee	122				-	-	0.00%	
44200-Backflow Certification Testing	2,750	3,050	2,465	366	4,000	3,634	9.15%	
44500-Repair Labor/Materials	13,016	26,554	35,838	14,907	44,000	29,093	33.88%	
44510-Misc Operating Revenue	320				-	-	0.00%	
44510-Reimbursable Expense	9,100	25,326	25,396	67,530	33,000	(34,530)	204.64%	
44900-Other Water/Sewer Charges	(195)	(225)	(145)	(435)	-	435	0.00%	
48130-Rental Revenue	38,831				76,957	76,957	0.00%	
48190-Miscellaneous Operating Rev		25	98,788	25,191	24,000	(1,191)	104.96%	
54610-Miscellaneous Income				3,211	-	(3,211)	0.00%	

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

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

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

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

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

Grant Revenue: This is reporting from a prior year.

								Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
X02-Grant Revenue			-	36,280	-	(36,280)	0.00%	
54510-Grant Revenue/Federal Agencies			-	36,280	-	(36,280)	0.00%	
54520-Grant Revenue/State Agencies			-		-	-	0.00%	

54510 Revenue has been received from the NCPA Streamgaging Program and booked to this Grant Revenue incorrectly. Will move to the proper account.

Interest Income:

								Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
X03-Interest Income	47,690	64,804	3,683	13,842	13,500	(342)	102.53%	
51100-Interest Income/CCWD Invest	47,690	64,804	3,683	13,842	13,500	(342)	102.53%	
51700-Net Mark to Market Value				(0)	-	0	0.00%	

51100: Chandler Asset Management investments are earning higher than expected interest. The LAIF interest for October – December is not included as the statement was not available at the time of preparation of this report.

Other Revenue

							Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
X06-Other Revenue	15,693	39,347	(2,030,096)	333,328	987,476	654,148	33.76%
48130-Rental Revenue		39,347	39,015	41,253	76,957	35,704	53.61%
54600-Other Non-Op Revenue			5,075		-	-	0.00%
54600-Other Non-Operating Revenue			(2,074,186)	292,075	779,519	487,444	37.47%
54605-Misc Developer Reimbursements	15,693				-	-	0.00%

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

Transfers In

							Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
X30-Transfers In	865,704	4,200,856	892,849	77,155	1,973,125	1,895,970	3.91%
59100-Transfer In From Funds		4,200,856	892,849	77,155	1,973,125	1,895,970	3.91%
59100-Transfers In	199,574				-	-	0.00%
59100-Transfers In From Funds	666,130				-	-	0.00%

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

District Operating Expenses

Expenses at the end of December are below the 50% benchmark. Please note that amounts will track low at the start of the year as invoices are accrued into the prior year. This report is pre-audit and amounts are subject to change.

							Benchmark
Expense YTD Totals	Fiscal Year ▼				Current	Remaining	50%
Account Type ▼	2019	2020	2021	2022	Budget	Balance	Of Budget
⊕ Y01-Sal/Wage/Benefits	4,649,553	4,626,913	4,484,052	4,668,253	10,502,357	5,834,104	44.45%
⊕ Y02-Utility Service	499,894	488,779	514,022	474,656	1,186,636	711,980	40.00%
⊕ Y03-Materials/Supplies	639,167	623,736	706,537	614,097	1,231,622	617,525	49.86%
⊕ Y04-Outside Services	297,693	454,135	426,402	396,135	1,075,703	679,568	36.83%
⊕ Y05-Professional Services	187,384	134,476	185,828	223,174	1,003,286	780,112	22.24%
⊕ Y06-Vehicle/Equipment	240,778	351,304	200,338	189,184	376,720	187,536	50.22%
⊕ Y07-Office Expenses	119,469	127,450	131,805	141,557	156,396	14,839	90.51%
⊕ Y08-Travel/Training	28,777	36,526	19,207	11,557	97,458	85,901	11.86%
⊕ Y10-Purchased Water				3,766	506,628	502,862	0.74%
⊕ Y11-Retired Employee	273,833	308,665	291,521	358,501	608,295	249,794	58.94%
⊕ Y12-Bad Debts	27,504	14,854	21,159	17,585	52,000	34,415	33.82%
⊕ Y13-Misc Op Expenses	414,288	831,073	979,029	741,548	1,499,222	757,674	49.46%
⊕ Y15-Director Costs	56,276	66,559	52,367	59,492	170,327	110,835	34.93%
⊕ Y16-Legal	112,791	144,799	108,192	100,076	310,000	209,924	32.28%
⊕ Z02-Debt Repayment	1,683,902	1,779,183	1,829,154	440,849	2,103,112	1,662,263	20.96%
⊕ Z03-Capital Equipment	80,959	199,097	323,137	143,263	934,368	791,105	15.33%
⊕ Z04-Misc Non Operating	17,024	17,481	7,513	2,965	37,720	34,755	7.86%
⊕ Z30-Transfers Out		3,535,467	2,594,605	2,487	-	(2,487)	0.00%
Grand Total	9,329,293	13,740,497	12,874,870	8,589,147	21,851,850	13,262,703	39.31%

The Account Type to note is:

- Office Expenses
- Retired Employee

Office Expenses

							Benchmark
Expense YTD Totals	Fiscal Year ▼				Current	Remaining	50%
Account Type ▼	2019	2020	2021	2022	Budget	Balance	Of Budget
⊖ Y07-Office Expenses	119,469	127,450	131,805	141,557	156,396	14,839	90.51%
60700-Forms and Supplies	84	861	527	138	3,350	3,212	4.13%
60710-Permits and Licenses	7,305	5,256	4,517	8,010	10,800	2,790	74.16%
60720-Postage	7,423	8,288	5,661	4,438	15,950	11,512	27.82%
60730-Publications/Subscriptions			7	646	1,250	604	51.68%
60732-Memberships and Dues	104,535	112,617	121,069	128,266	124,046	(4,220)	103.40%
60760-Recording/Title Reports	122	427	24	59	-	(59)	0.00%

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

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

Retired Employee Costs

							Benchmark
Expense YTD Totals	Fiscal Year <input type="text" value="Y"/>				Current	Remaining	50%
Account Type <input type="text" value="▼"/>	2019	2020	2021	2022	Budget	Balance	Of Budget
<input type="checkbox"/> Y11-Retired Employee	273,833	308,665	291,521	358,501	608,295	249,794	58.94%
61200-Retired Employee Costs	273,833	308,665	291,521	358,501	608,295	249,794	58.94%

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

DEPARTMENTAL EXPENSE REPORTS

Dept 50 – Non-Departmental

							Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
Y02-Utility Service			6,981	13,415	39,831	26,416	33.68%
Y03-Materials/Supplies			17,153	11,420	45,945	34,525	24.86%
Y04-Outside Services			18,188	34,670	53,100	18,430	65.29%
Y11-Retired Employee			291,521	358,501	608,295	249,794	58.94%
Y13-Misc Op Expenses			228,998	280,267	255,163	(25,104)	109.84%
Z02-Debt Repayment	1,022,008	1,095,839	1,150,467	396,352	2,103,112	1,706,760	18.85%
Z04-Misc Non Operating				17	30,220	30,203	0.06%
Grand Total	1,022,008	1,095,839	1,713,307	1,094,642	3,160,666	2,066,024	34.63%

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

- Outside Services
- Retired Employee
- Misc Operating Expenses

Outside Services

							Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
Y04-Outside Services			18,188	34,670	53,100	18,430	65.29%
60400-Outside Services			3,814	21,039	12,200	(8,839)	172.45%
60402-Spraying - Weeds & Insects				390	-	(390)	0.00%
60410-Service Maintenance Contracts			2,212	1,892	7,680	5,788	24.63%
60430-Claims/Damages			552	11,350	5,000	(6,350)	226.99%
60440-Janitorial Services			11,610		23,220	23,220	0.00%

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

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

Retired Employee Costs

							Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	50%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
Y11-Retired Employee			291,521	358,501	608,295	249,794	58.94%
61200-Retired Employee Costs			291,521	358,501	608,295	249,794	58.94%

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

Misc Op Expenses

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y13-Misc Op Expenses			228,998	280,267	255,163	(25,104)	109.84%	
61410-Insurance			228,998	280,267	255,163	(25,104)	109.84%	

61410: ACWA JPIA Property and Liability Insurance came in higher than expected.

Dept. 54 - Utility Services

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	3,192,495	3,075,454	3,294,282	3,345,876	7,114,104	3,768,228	47.03%	
Y02-Utility Service	488,465	477,577	507,041	461,241	1,146,805	685,564	40.22%	
Y03-Materials/Supplies	581,826	570,992	675,331	548,146	1,146,327	598,181	47.82%	
Y04-Outside Services	195,023	356,481	324,609	273,632	791,702	518,070	34.56%	
Y05-Professional Services	6,801	12,218	45,906	1,865	100,710	98,845	1.85%	
Y06-Vehicle/Equipment	240,777	351,305	200,340	175,869	376,720	200,851	46.68%	
Y07-Office Expenses	11,236	13,042	16,991	21,269	24,300	3,031	87.53%	
Y08-Travel/Training	18,881	13,726	13,358	6,032	35,183	29,151	17.14%	
Y10-Purchased Water				766	11,000	10,234	6.96%	
Y13-Misc Op Expenses	131,890	207,253	202,769	10,659	218,770	208,111	4.87%	
61420-State Water and Sewer Fees	131,890	207,253	202,769	10,659	218,770	208,111	4.87%	
Z03-Capital Equipment	70,795	199,097	323,137	143,263	909,368	766,105	15.75%	
Z04-Misc Non Operating			-	112	-	(112)	0.00%	
Grand Total	4,938,186	5,277,144	5,603,764	4,988,730	11,874,989	6,886,259	42.01%	

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

- Office Expenses

Office Expenses

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y07-Office Expenses	11,236	13,042	16,991	21,269	24,300	3,031	87.53%	
60710-Permits and Licenses	7,305	5,256	4,517	7,830	10,800	2,970	72.50%	
60730-Publications/Subscriptions				5	500	495	0.99%	
60732-Memberships and Dues	3,930	7,786	12,474	13,434	13,000	(434)	103.34%	

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

60732: Memberships and dues are running slightly higher than budgeted.

Dept 56 – General Management

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	355,965	318,104	319,816	324,785	654,498	329,713	49.62%	
⊕ Y03-Materials/Supplies			1,055	4,721	6,800	2,079	69.43%	
⊕ Y04-Outside Services			11,116	7,564	15,050	7,486	50.26%	
⊕ Y05-Professional Services			42,256	30,248	84,300	54,052	35.88%	
⊕ Y07-Office Expenses			44,137	45,958	47,695	1,737	96.36%	
⊕ Y08-Travel/Training			1,744	2,922	23,450	20,528	12.46%	
⊕ Y13-Misc Op Expenses			-	735	2,000	1,265	36.75%	
⊕ Y16-Legal			47,783	28,565	145,000	116,435	19.70%	
Grand Total	355,965	318,104	467,907	445,498	978,793	533,295	45.52%	

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

- Materials/Supplies
- Office Expenses

Materials/Supplies

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y03-Materials/Supplies			1,055	4,721	6,800	2,079	69.43%	
60310-Materials and Supplies			1,055	4,721	2,800	(1,921)	168.62%	

60310: Materials are running high, but include imprinted supplies for the entire year.

Office Expenses

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y07-Office Expenses			44,137	45,958	47,695	1,737	96.36%	
60730-Publications/Subscriptions			7	641	150	(491)	427.35%	
60732-Memberships and Dues			44,130	45,317	46,745	1,428	96.95%	

60730: A non-budgeted publication was purchased.

60732: Memberships and dues – see page 5.

Dept 57 – Board of Directors – nothing to report on

							Benchmark	
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	50%	
Account Type <input type="button" value="▼"/>	2019	2020	2021	2022	Budget	Balance	Of Budget	
<input checked="" type="checkbox"/> Y15-Director Costs	50,844	52,761	52,367	59,492	170,327	110,835	34.93%	
Grand Total	50,844	52,761	52,367	59,492	170,327	110,835	34.93%	

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

								Benchmark
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	50%	
Account Type <input type="button" value="▼"/>	2019	2020	2021	2022	Budget	Balance	Of Budget	
<input checked="" type="checkbox"/> Y15-Director Costs	50,844	52,761	52,367	59,492	170,327	110,835	34.93%	
60000-Salaries/Wages	13,800	13,440	12,120	2,040	-	(2,040)	0.00%	
60100-Benefits	37,044	39,321	38,195	6,874	-	(6,874)	0.00%	
60102-Medical Reimbursements			561		-	-	0.00%	
60310-Materials and Supplies			31	9	-	(9)	0.00%	
60810-Training Conf and Travel			672		-	-	0.00%	
60820-Director Other Travel Costs			789	2,464	2,500	36	98.56%	
60000-Director Salaries/Wages				10,800	-	(10,800)	0.00%	
60100-Director Benefits				31,998	-	(31,998)	0.00%	
60310-Director Material and Supplies				102	-	(102)	0.00%	
60810-Director Training Conf -Travel				5,205	-	(5,205)	0.00%	
Grand Total	50,844	52,761	52,367	59,492	170,327	110,835	34.93%	

60820: Travel costs are high for the year and may need to be adjusted in the mid-year budget.

Dept 58 – Engineering

								Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	320,053	428,750	232,425	307,051	1,223,450	916,399	25.10%	
⊕ Y03-Materials/Supplies	155	74		6,163	7,800	1,637	79.01%	
⊕ Y04-Outside Services			16,351	18,338	13,000	(5,338)	141.06%	
⊕ Y05-Professional Services			23,388	5,343	210,000	204,658	2.54%	
⊕ Y07-Office Expenses			24	239	1,800	1,561	13.28%	
⊕ Y08-Travel/Training				118	28,275	28,157	0.42%	
Grand Total	320,207	428,823	272,187	337,251	1,484,325	1,147,074	22.72%	

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

- Materials/Supplies
- Outside Services

Materials/Supplies

								Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y03-Materials/Supplies	155	74		6,163	7,800	1,637	79.01%	
60310-Materials and Supplies	155	74		5,179	-	(5,179)	0.00%	
60390-Admin. Technologies/Comm.				983	-	(983)	0.00%	

60310: An engineering laptop was purchased.

Outside Services

								Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y04-Outside Services			16,351	18,338	13,000	(5,338)	141.06%	
60400-Outside Services				11,874	-	(11,874)	0.00%	
60410-Service Maintenance Contracts			16,351	6,464	13,000	6,536	49.72%	

60400: This expense will be reimbursed by a developer.

Dept 59 – Administrative Services

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	594,030	571,518	544,642	602,063	1,325,070	723,007	45.44%	
⊕ Y03-Materials/Supplies			12,996	31,586	24,250	(7,336)	130.25%	
⊕ Y04-Outside Services			56,138	61,932	202,851	140,919	30.53%	
⊕ Y05-Professional Services			43,493	157,808	305,371	147,563	51.68%	
⊕ Y07-Office Expenses			6,648	4,576	19,395	14,819	23.59%	
⊕ Y08-Travel/Training			3,380	1,065	5,800	4,735	18.36%	
⊕ Y12-Bad Debts	27,504	14,854	21,159	17,585	52,000	34,415	33.82%	
⊕ Y13-Misc Op Expenses		24,944	67,084	61,786	147,989	86,203	41.75%	
⊕ Z04-Misc Non Operating			1,943	1,773	7,500	5,727	23.64%	
⊕ Z30-Transfers Out		19,100,335	48,810	2,487	-	(2,487)	0.00%	
Grand Total	621,534	19,711,651	806,292	942,661	2,090,226	1,147,565	45.10%	

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

- Materials/Supplies

Materials/Supplies

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y03-Materials/Supplies			12,996	31,586	24,250	(7,336)	130.25%	
60310-Materials and Supplies			(123)	253	-	(253)	0.00%	
60353-Computers/peripherals				13,186	-	(13,186)	0.00%	
60390-Admin. Technologies/Comm.			13,119	18,147	20,000	1,853	90.74%	

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

Dept 60 – Water Resources

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	167,817	98,091	92,888	88,479	185,235	96,756	47.77%	
⊕ Y03-Materials/Supplies				314	500	186	62.76%	
⊕ Y05-Professional Services			30,785	27,909	302,905	274,996	9.21%	
⊕ Y07-Office Expenses			64,006	69,515	63,206	(6,309)	109.98%	
⊕ Y08-Travel/Training			725	770	4,750	3,980	16.21%	
⊕ Y10-Purchased Water				3,000	495,628	492,628	0.61%	
⊕ Y13-Misc Op Expenses			472,619	385,185	875,300	490,115	44.01%	
⊕ Y16-Legal			60,409	71,512	165,000	93,488	43.34%	
Grand Total	167,817	98,091	721,432	646,684	2,092,524	1,445,840	30.90%	

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

- Materials/Supplies
- Office Expenses

Materials/Supplies

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	50%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y03-Materials/Supplies				314	500	186	62.76%	
60310-Materials and Supplies				314	-	(314)	0.00%	

60310: Materials & Supplies are high due to purchasing water conservation materials but should be on track for the year.

Office Expenses

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	50%	
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 12/31/2021

	CURRENT YEAR		JULY 2013 - JUNE 2021	
	Water Fund 125	Sewer Fund 135	Water Fund 125	Sewer Fund 135
Revenue:				
Capital R&R Rates	1,582,413	537,202	23,948,037	8,688,505
Interest Income	4,806	2,854	599,216	204,785
Grant Revenues	40,503	-	4,203,602	187,817
Other/Misc Revenue	-	-	1,841,425	-
Loan Proceeds	-	-	6,622,000	2,300,001
	1,627,722	540,056	37,214,280	11,381,108
Expenditures:				
Project Costs	1,286,502	365,507	27,105,418	3,994,719
Loan Payments	-	-	4,847,565	2,581,714
	1,286,502	365,507	31,952,983	6,576,433
Operating Loss/(Gain)	(341,220)	(174,549)	(5,261,297)	(4,804,675)

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Water Projects
Year-to-Date through 12/31/2021

Project No.	Description	Estimated Cost	FY 21-22 Cash Flow	Prior Years Expenditures	FY 21-22 Expenditures	FY 21-22 Remaining Balance
10029	Slurry Line Improvements	80,000	80,000	31,564	-	80,000
11083C	Clearwell & Tank B / Repair & Paint	1,159,804	500,000	11,196	1,472	498,528
11083J	Clearwell #2 / Repair & Paint	199,471	-	16,625	-	-
11083L	Larkspur Tank / Repair & Paint	576,522	-	23,478	-	-
11083S	Sawmill/Hunter's Tanks / Repair & Paint	1,799,345	-	10,751	-	-
11083W	Wallace Tanks / Repair & Paint	1,493,076	-	7,020	-	-
11088	Jenny Lind Tank A-B Trans Line	6,678,690	-	31,407	3,811	(3,811)
11095	EP Redwood Tanks Replacement	3,307,527	1,500,000	877,762	497,361	1,002,639
11096	WP AMR/AMI Meter Program	4,742,570	5,000,000	1,193,172	143,677	4,856,323
11099	Meadowmont P/S Improvement	204,121	100,000	84,169	425	99,575
11100	Wallace SCADA System Improvements	64,763	-	-	-	-
11101	District Corp Yard	1,121,391	900,000	292,665	145,663	754,337
11103	Hunter's Raw Water Pumps Renovation	2,071,548	210,000	10,136	8,700	201,300
11104	Lake Tulloch Submerged Water Line Cross	6,250,000	-	-	-	-
11106	West Point Backup Water Filter	2,194,922	1,200,000	37,728	140,837	1,059,163
11107	WP SCADA Improvements	109,566	-	434	-	-
11108	Big Trees Pump Stations 1, 4 & 5 Repl	1,499,893	-	203	-	-
11109	White Pines Tule Removal/Spillway	100,000	100,000	-	3,285	96,715
11110	Reeds Turnpike Pump Station Repl	494,784	25,000	5,311	-	25,000
11111	Copper Cove Tank B Pump Station Renov	1,264,893	-	107	-	-
11112	White Pines Dam/Blanket Drain Rehab	35,918	35,918	29,082	1,209	34,709
11115	EP Larkspur Pump Station Rehab	750,000	-	-	-	-
11116	EP Pinebrook Tank Rehab	400,000	-	-	-	-
11118	JL Filters 3/4/5 Rehab/Coating	658,487	450,000	408,282	200,152	249,848
11119	JL Tanks A,B,E,F Rehab	2,000,000	-	-	-	-
11120	JL Raw Water Intake Structure	4,000,000	-	-	-	-
11121	JL Tank C Replacement	1,000,000	-	-	-	-
11122	CC Zone B-C Trans Pipeline & Pump Stn	9,000,000	-	-	-	-
11123	West Point Acorn Pump Station/Trans Ppln	2,010,000	-	-	-	-
11124	West Point Middle Fork Pump Station	1,610,000	-	-	-	-
11125	Sheep Ranch Water Plant Replacement	800,000	-	-	3,500	(3,500)
11126	Sheep Ranch Distribution System Replacement	6,000,000	200,000	-	13,087	186,913

11127	Sheep Ranch Clearwell Rehab/ Repair and Paint	350,000	-	1,760	93,413	(93,413)
various	Misc Road Repairs / CalOES	16,499	60,000	-	29,911	30,089
	West Point Regulator Reapir/Tule Removal	100,000	-	-	-	-
	EP Hunters WTP Clearwell Rehab/Coating	-	-	-	-	-
	Copper Cove O'Byrnes Water Line Extension	110,000	110,000	-	-	110,000
TOTALS		64,253,790	10,470,918	3,072,853	1,286,502	9,184,416

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Wastewater Projects
Year-to-Date through 12/31/2021

Project No.	Description	Estimated Cost	FY 21-22 Cash Flow	Prior Years Expenditures	FY 21-22 Expenditures	FY 21-22 Remaining Balance
15076	CC L/S #6, 8 & Force Main Bypass	4,239,755	250,000	292,244	5,461	244,539
15080	CC L/S #15 & 18 Renovations	3,230,407	250,000	305,980	6,169	243,831
15087	Wallace Treatment Plant Renovations	189,207	175,000	111,155	96,437	78,563
15091	West Point/Wilseyville Consol Constr	5,471,126	500,000	173,557	13,262	486,738
15094	CC Secondary/Tertiary/UV Improvements	14,970,625	150,000	29,567	11,840	138,160
15095	Arnold Secondary Clarifier	3,417,172	550,000	98,992	134,288	415,712
15097	LC Biolac, Clarifier & UV Improvements	3,999,046	250,000	1,146	-	250,000
15099	Vallecito/Douglas Flat Headworks Screen	250,000			226	
15101	LaContenta Spray Fields	989,350	-	13,100	91,229	(91,229)
15102	Arnold Tertiary Filter Rehab	250,000	-	-	-	-
15103	Arnold Effluent Storage Tank Rehab	250,000	-	-	-	-
15104	Arnold L/S 2&3 Improvements	2,000,000	-	-	-	-
15106	FM UV Disinfection System Replacement	300,000	300,000	-	928	299,072
15107	Sludge Tank & Belt Press Improvements				758	
15108	Regional Biosolids/Sludge Handling	1,500,000	-	-	-	-
15109	Collection System Rehab and I&I Mitigation	150,000	50,000	-	4,457	45,543
15110	Sequoia Woods Leach Field Rehab	150,000	-	-	-	-
15111	Vallecito WWTP System Improvements	130,000	130,000	10,800	-	130,000
15112	Copper Cove Pond 6	TBD	200,000		452	
	LaContenta Sand Filter Rehab	-	50,000	-	-	50,000
	CCWWTP Tertiary Filter	1,400,000	-	-	-	-
	CC Lift Station Rehab - General	5,000,000	-	-	-	-
TOTALS		47,886,688	2,855,000	1,036,541	365,507	2,290,930