

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

OUR MISSION

Protect, enhance, and develop Calaveras County's water resources and watersheds to provide safe, reliable, and cost-effective services to our communities.

2021-2026 Strategic Plan, Adopted April 28, 2021, and can be viewed at this [link](#)

Committee Meeting
Tuesday December 17, 2024
2:00 p.m.

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

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.

District Board Meetings are open to in-person attendance by the public and are conducted virtually. The public may participate in the District's Board meeting with the link below. Members of the public who participate in the meeting via teleconference or web conference will be given the opportunity to speak and address the Board, and their comments will be included in the recording of the meeting.

While the District makes efforts to facilitate remote participation, please be aware that remote Teams involvement is offered solely for convenience. In the event of a technological malfunction, the Board can only guarantee the receipt of live comments through in-person attendance. The Board retains the right to proceed with the meeting without remote access in case of a malfunction.

Microsoft Teams meeting

Join on your computer, mobile app or room device

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COMMITTEE MEMBERS

Cindy Secada, Director

Bertha Underhill, Director

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **PUBLIC COMMENT:** Comments limited to three minutes per person.

2. **APPROVAL OF MINUTES:** For the meeting of October 15, 2024.

3. **NEW BUSINESS**
 - 3a Report on the Monthly Financial Reports for November 2024 (Pre-Audit)
(Jeffrey Meyer, Director of Administrative Services)

 - 3b* FY 2023-24 Audit Update
(Jeffrey Meyer, Director of Administrative Services)

 - 3c* Tyler Implementation Update
(Kelly Richards, Business Services Manager)

4. **DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS**

5. **GENERAL MANAGER COMMENTS**

6. **DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS**

7. **NEXT COMMITTEE MEETING**

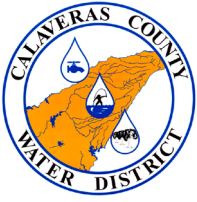
Tuesday January 21, 2024, at 1:00 p.m.

8. **ADJOURNMENT**

Minutes

A G E N D A
I T E M

Minutes



**CALAVERAS COUNTY WATER DISTRICT
FINANCE COMMITTEE MEETING**

**MINUTES
October 15, 2024**

The following Committee Members were present:

Cindy Secada	Director
Bertha Underhill	Director

Staff Present:

Michael Minkler	General Manager
Jeffrey Meyer	Director of Administrative Services
Rebecca Hitchcock*	Clerk to the Board
Kelly Richards	Business Services Manager
Kylie Muetterties	Accountant I
Michael Bear	Accountant II
Mark Rincon-Ibarra*	District Engineer
Bana Rousan-Gerdese*	Water Resources Specialist
Stacey Lollar*	Human Resources Manager
Russ Thomas*	Board of Directors President
Haley Airola*	Engineering Coordinator

Public Present:

Patrick Roy*
Francisco De La Cruz
Mike Castro
Mike Rogers

*Attended Virtually

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

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

- PUBLIC COMMENT:** Public comment was given by Francisco De La Cruz.
- APPROVAL OF MINUTES:** Director Secada moved to approve the Minutes for the meeting of September 17, 2024.
- NEW BUSINESS**

- 3a Report on the Monthly Financial Reports for September 2024 (Pre-Audit)
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented the Monthly Financial Reports and responded to questions from the committee.

PUBLIC COMMENT: Public comment was given by Mike Rogers, Francisco De La Cruz, & Mike Castro.

- 3b Tyler Conversion Update
(Kelly Richards, Business Services Manager)

DISCUSSION: Ms. Richards discussed the Tyler conversion and chart of accounts.

PUBLIC COMMENT: Public comment was given by Mike Rogers and Francisco De La Cruz.

- 3c Discussion/Direction Regarding District's Financial Management Policy No. 5.01, Investment Policy
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer discussed the District's Financial Management Policy and responded to questions from the committee. Director Secada and Director Underhill approved bringing the Investment Policy to the full Board.

PUBLIC COMMENT: No public comment was heard.

4. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS:

Mr. Meyer commented that we are still in the Audit process and thanked everyone for their work.

5. GENERAL MANAGER COMMENTS

Mr. Minkler commented that the grant presentation will be brought to the full board in December.

6. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

Director Underhill announced that she will be getting married.
Director Secada thanked everyone for their hard work.

7. NEXT COMMITTEE MEETING

Tuesday November 19, 2024, at 1:00 p.m.

8. ADJOURNMENT

With no further business, the meeting was adjourned at 2:47 p.m.

Respectfully Submitted,

Michael Bear
Accountant II

3 a

A G E N D A
I T E M

3 a

November 2024 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 are at least 5% over or under the benchmark. These amounts are subject to change pending the district's annual audit.

The following charts analyze the trends related to this fiscal year's revenues and operating expenses. The prior two years are presented as the Full fiscal year and the current year is presented as Actuals through the Period month. The comparison of Year-to-Date activity versus budget further identifies if there are any impending issues.

District Operating Revenues (Water & Sewer Funds)

Operating Account Revenue Summary	2023	2024	2025	2025 Budget	Remaining Balance	Benchmark 42% of Budget
W01 - Sales & Charges						
41000 - Water/Sewer Sales/Resid	14,296,874	16,634,340	9,027,566	25,240,800	16,213,234	35.77%
41100 - Irrigation Water Sales	12,675	(1,498)	-	13,500	13,500	0.00%
41200 - Water Sales-Fire Hydrant	185,304	145,188	69,296	178,900	109,604	38.73%
44100 - Account Establishment Fees	33,446	37,744	18,120	37,900	19,780	47.81%
44110 - Delinquent Account Charge	1,814	3,829	1,796	71,000	69,204	2.53%
44115 - County Recording Fees	84		42	-	(42)	0.00%
44120 - Termination of Services	1,460		1,244	-	(1,244)	0.00%
W02 - Water/Sewer Fees						
44300 - Install Water Meter	36,096	27,914	13,883	26,700	12,818	51.99%
48100 - Concept Approval Fees	17,804	3,255	2,733	-	(2,733)	0.00%
W03 - Misc. Operating Revenue						
42000 - Inspection Fees	627	508	943	3,700	2,757	25.49%
44200 - Backflow Certification Testing	2,933	2,611	2,600	3,500	900	74.29%
44500 - Repair Labor/Materials	12,265	2,144	2,017	5,000	2,983	40.35%
44510 - Reimbursable Expense	93,006	130,296	53,992	118,000	64,009	45.76%
44900 - Other Water/Sewer Charges	19	50	457	-	(457)	0.00%
48190 - Miscellaneous Operating Rev	120,800	224,173	87,061	219,500	132,439	39.66%
54610 - Miscellaneous Income	42,936	23,400	7,459	14,000	6,541	53.28%
X01 - Property Tax/Assmt Rev						
52100 - Property Taxes	3,471,513	3,726,441	-	3,806,031	3,806,031	0.00%
53100 - HOPTR	29,428	30,179		-	-	0.00%
X02 - Grant Revenue						
54510 - Grant Revenue/Federal Agencies	650,226	184,955	-	393,100	393,100	0.00%
54520 - Grant Revenue/State Agencies	162,556	29,610	20,007	-	(20,007)	0.00%
54530 - Grant Revenue/Other Agencies		148,220	-	-	-	0.00%
X02 - Grant Revenue Total:	812,782	362,785	20,007	393,100	373,093	5.09%

Operating Account Revenue Summary						Benchmark
	2023	2024	2025	2025 Budget	Remaining Balance	42% of Budget
X03 - Interest Income						
51100 - Interest Income/CCWD Invest	117,049	27,479	6,923	19,200	12,277	36.06%
51700 - Net Mark to Market Value	292,324	722,493	-	-	-	0.00%
X05 - Power Sales						
54300 - Power Sales-North Fork	730,195	783,683	310,860	819,600	508,740	37.93%
54400 - Power Sales-New Hogan	245,028	268,380	70,170	183,800	113,630	38.18%
X06 - Other Revenue						
48130 - Rental Revenue	14,395	14,569	6,316	83,000	76,684	7.61%
54600 - Other Non-Operating Revenue	618,602	480,847	360,612	745,821	385,209	48.35%
54700 - Contributed Capital Revenue	258,301	-	-	-	-	0.00%
X30 - Transfer In						
59100 - Transfers In From Funds	6,202,909	2,229,709	-	3,779,830	3,779,830	0.00%
59520 - Loan Repay-Interfund Interest	15,348	12,915	-	-	-	0.00%
Report Total:	27,823,173	26,018,983	10,064,097	35,893,882	25,829,785	28.04%

Analysis of District Revenues identifies the following accounts to note:

Water Sales & Charges

41000 - Water/Sewer Sales/Resid	14,296,874	16,634,340	9,027,566	25,240,800	16,213,234	35.77%
44100 - Account Establishment Fees	33,446	37,744	18,120	37,900	19,780	47.81%
44110 - Delinquent Account Charge	1,814	3,829	1,796	71,000	69,204	2.53%

41000 Water/Sewer Sales are below budget.

44100 New Account Establishment Fees are above budget due to the number of new connections are higher than projected.

44110 Reminder notices are being mailed to customers. Staff will monitor the effectiveness of reminders prior to deciding to reinstate the fees.

Water/Sewer Fees

44300 - Install Water Meter	36,096	27,914	13,883	26,700	12,818	51.99%
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44300 Install Water Meters are above budget due to the number of new connections are higher than projected.

Miscellaneous Operating Revenue

42000 - Inspection Fees	627	508	943	3,700	2,757	25.49%
44200 - Backflow Certification Testing	2,933	2,611	2,600	3,500	900	74.29%
54610 - Miscellaneous Income	42,936	23,400	7,459	14,000	6,541	53.28%

42000 Inspection Fees are coming in lower than budgeted due to less sewer inspections.

44200 Backflow Certification Testing is coming in over budget due to timing of testing.

54610 Miscellaneous Income is coming in higher than anticipated.

Interest Income

51100 - Interest Income/CCWD Invest	117,049	27,479	6,923	19,200	12,277	36.06%
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51100 Interest Income is below budget due to LAIF investment income being recorded quarterly.

Other Revenue

48130 - Rental Revenue	14,395	14,569	6,316	83,000	76,684	7.61%
54600 - Other Non-Operating Revenue	618,602	480,847	360,612	745,821	385,209	48.35%

48130 - The GASB87 accounting entry for Cell Tower Lease Revenue occurs at the end of the year.

54600 Other Non-Operating Revenue from Dam Fees are received early in the FY and should meet budget by end of year.

Non-Operating Fund Revenue (all funds except Water & Sewer Operating)

Non-Operating Account Revenue Summary			
Account Type	2023	2024	2025
W01 - Sales & Charges			
41010 - Capital R&R	4,597,641	4,066,436	2,266,400
41300 - Water Sales Slurry Line	9,050	(8,673)	648
W03 - Misc. Operating Revenue			
54610 - Miscellaneous Income	862	80	77
X02 - Grant Revenue			
54520 - Grant Revenue	2,822,722	4,690,856	425,995
X03 - Interest Income			
51100 - Interest Income/CCWD Invest	1,245,204	1,864,031	675,577
X04 - Expansion/Assemt Fees			
52410 - Expansion Fees	915,726	547,133	224,636
X06 - Other Revenue			
52230 - Other Non-Op Revenue	33,530	-	4,782
X30 - Transfer In			
59100 - Transfers In From Funds	14,907,809	29,861,074	5,152,153
Report Total:	24,532,544	41,020,937	8,750,267

The above table represents all District revenues received to date in the category of non-operating, such as Capital R&R, CIP, and Expansion Funds. These revenues are often restricted to specific purposes. Please note that the historical/prior years are the FULL year, while the current year ACTUALS reflect the beginning of the year through the current fiscal period. Additionally, we will true up the transfer of capital funding from the water and sewer operating funds to water and sewer Capital R&R.

District Operating Expense Detail

Overall Expenses at the end of November are below the 42% benchmark. Please note that some accounts will track low at the start of the year as invoices are accrued in the prior year. This report is pre-audit, and the amounts are subject to change. See each department for detailed explanations.

Operating Account Revenue Summary							Benchmark
Account Type	Fiscal Year			24-25 Budget	Remaining Balance	42% of Budget	
	2023	2024	2025				
Y01 - Sal/Wage/Benefit							
60000 - Salaries/Wages	6,428,045	6,729,319	2,954,856	7,814,741	4,859,885	37.81%	
60005 - Payouts	129,687	208,953	42,848	189,600	146,752	22.60%	
60010 - On Call Pay	2,850		-	21,100	21,100	0.00%	
60015 - Standby Pay	68,500	13,900	5,100	24,500	19,400	20.82%	
60030 - Overtime	406,551	257,347	103,902	215,500	111,598	48.21%	
60035 - CTO Payout		119,432	83,548	138,600	55,052	60.28%	
60100 - Benefits	2,634,376	2,786,079	1,177,836	3,310,910	2,133,074	35.57%	
60110 - Retirement Expense	709,201	770,016	317,968	864,895	546,927	36.76%	
60115 - CalPERS UAL	513,650	443,895	261,081	644,868	383,787	40.49%	
60117 - Retiree Health Benefit	47,004	47,845	24,328	52,320	27,992	46.50%	
Y02 - Utility Service							
60210 - Power	2,033,658	2,004,621	509,721	1,771,210	1,261,489	28.78%	
60220 - Water	10,679	8,501	3,034	11,551	7,389	26.26%	
60230 - Sewage	47,548	44,123	11,069	43,970	25,521	25.17%	
60250 - Telephone	133,706	115,175	43,244	122,900	79,082	35.19%	
60260 - Refuse/Disposal	21,584	23,602	9,770	22,000	11,848	44.41%	
Y03 - Materials/Supplies							
60310 - Materials and Supplies	184,222	248,581	139,777	204,502	63,537	68.35%	
60311 - Herbicide		797	-	1,500	1,500	0.00%	
60312 - Safety Eq Repl consumables	38,980	50,402	8,522	40,800	32,078	20.89%	
60313 - Tools	35,530	43,329	11,453	42,300	30,847	27.08%	
60314 - Uniforms - New	14,323	21,757	2,375	22,000	19,295	10.79%	
60316 - Materials and Supplies-CalFire	4,635	5,365	194	18,000	17,806	1.08%	
60320 - Safety Materials and Supplies	4,869	4,666	189	42,500	42,311	0.44%	
60325 - Lab Supplies Consumables	48,899	91,260	29,706	40,000	10,294	74.27%	
60327 - Ozone System Parts	2,374	1,125	1,572	10,000	8,428	15.72%	
60328 - UV Parts And Supplies	58,645	68,045	23,871	110,000	86,129	21.70%	
60331 - Electrical Parts Replacement	73,010	108,935	14,592	70,000	38,186	20.85%	
60332 - Leak Repair Supplies	166,552	134,626	58,483	120,000	53,937	48.74%	
60333 - Road Repair Materials	32,177	29,394	7,284	31,251	21,458	23.31%	
60334 - SCADA Radio Supplies	14,861	5,348	113	52,059	51,946	0.22%	
60335 - Septic Tanks - New and Repairs	8,113	18,242	4,279	12,000	7,721	35.66%	
60338 - Meters New Conn and Repl	4,322	34,012	3,381	10,000	6,619	33.81%	
60350 - Aerator/Compressor etc repair	15,616	23,764	4,842	18,000	13,158	26.90%	
60354 - Computers/peripherals	761	3,575					
60354 - Control Sys/Pressure Tranducer	5,205	1,581	-	9,000	9,000	0.00%	
60355 - Headworks/Solids Removal Rep.	22,997	29,001	4,912	21,660	15,456	22.68%	
60356 - HVAC	10,520	31,956	7,239	15,500	2,346	46.71%	
60357 - Mixers	10,883	3,936	5,734	25,000	19,266	22.93%	
60358 - Monitor Wells Repair		1,147	-	5,000	5,000	0.00%	
60359 - Pumps/Motors Repair	79,701	360,361	65,197	140,000	74,803	46.57%	
60360 - Solids Handling Equip Repair	87	3,693	-	5,000	5,000	0.00%	
60390 - Admin. Technologies/Comm.	91,932	48,385	35,865	107,300	71,435	33.42%	
60395 - Chemicals	627,615	543,857	285,300	500,000	210,958	57.06%	

District Operating Expense Detail

Operating Account Revenue Summary						Benchmark
Account Type	Fiscal Year 2023	2024	2025	24-25 Budget	Remaining Balance	42% of Budget
Y04 - Outside Services						
60400 - Outside Services	91,864	99,843	26,017	135,238	108,912	19.24%
60401 - Fire Ext. Testing Cust. Base	2,000	2,000	-	2,200	2,200	0.00%
60402 - Spraying - Weeds & Insects	28,812	33,685	5,752	42,751	36,163	13.46%
60403 - Snow Removal	22,000	1,125	-	7,200	7,200	0.00%
60404 - Uniform Launder	26,726	36,648	14,397	23,737	7,387	60.65%
60405 - Fire Hydrant Maintenance	26,564	17,725	591	56,625	56,034	1.04%
60410 - Service Maintenance Contracts	86,486	159,078	3,774	147,588	143,814	2.56%
60412 - Groundwater Monitoring	38,968	37,070	14,016	45,000	30,984	31.15%
60413 - Instrumentation Tech	3,916	4,496	4,224	8,500	4,276	49.69%
60414 - Ozone System PM		3,260	1,367	7,000	5,633	19.53%
60415 - Backflow Device Testing	1,925	2,656	1,855	4,000	2,145	46.38%
60416 - SCADA Consulting (A Teem)	6,682	3,542	1,260	10,000	8,740	12.60%
60417 - Hauling / Dig / Crane	475	2,090	1,580	5,000	3,420	31.60%
60419 - Pave / Seal / Asphalt Repair	55,596	48,114	31,910	75,000	43,090	42.55%
60420 - Drug and Alcohol Testing	5,189	3,588	340	4,000	1,365	8.50%
60423 - Telemetry/ Radio	763					
60424 - Septic Hauling	49,345	45,053	7,813	50,000	39,250	15.63%
60425 - Tank Cleaning	11,800	28,960	3,660	64,730	61,070	5.65%
60426 - Building Repairs	1,435	11,797	4,735	35,000	29,501	13.53%
60427 - UV System PM	639	6,232	479	10,000	9,522	4.79%
60429 - Recruiting	31,574	28,555	3,764	29,751	25,917	12.65%
60430 - Claims/Damages	7,722	6,874	8,267	5,000	(3,267)	165.33%
60431 - Computer Lic Maint Contracts	112,778	187,280	173,870	283,001	109,131	61.44%
60440 - Janitorial Services	23,220	22,242	6,150	24,420	17,779	25.18%
60470 - Laboratory Services	176,515	164,705	64,825	145,000	80,175	44.71%
60480 - Rental (Non Vehicle and Equip)	51,446	6,900	1,010	5,000	3,990	20.20%
Y04 - Outside Services Total:	864,441	963,517	381,657	1,225,741	834,430	31.14%
Y05 - Professional Services						
60510 - Accounting/Auditing	39,400	45,600	6,510	44,800	38,290	14.53%
60541 - Advertising/Publicity	1,824	2,433	-	3,500	3,500	0.00%
60590 - Professional Services	531,657	551,220	205,569	1,491,540	1,225,097	13.78%
Y05 - Professional Services Total:	572,882	599,253	212,079	1,539,840	1,266,887	13.77%
Y06 - Vehicle/Equipment						
60610 - Operating Exp Gas and Oil	374,709	374,015	129,024	360,151	225,165	35.82%
60620 - Repair Exp/Parts and Repairs	115,941	192,443	84,425	135,000	46,477	62.54%
60625 - Fuel/Repair - Generators	9,069	15,182	44,793	20,000	(27,515)	223.97%
60650 - Rental Exp Vehicles and Equip	17,086	1,952	-	11,500	11,500	0.00%
60660 - Vehicle Lease & Maintenance	32,351	0	11	36,500	36,489	0.03%
60665 - Capital Lease Interest	38,688					
Y06 - Vehicle/Equipment Total:	587,844	583,592	258,254	563,151	292,116	45.86%
Y07 - Office Expense						
60700 - Forms and Supplies	1,896	2,545	103	2,951	2,848	3.49%
60710 - Permits and Licenses	26,036	21,290	6,296	48,051	40,821	13.10%
60720 - Postage	7,564	13,225	3,656	6,500	2,824	56.24%
60730 - Publications/Subscriptions	2,163	2,124	842	14,451	13,609	5.83%
60732 - Memberships and Dues	131,385	136,600	90,256	142,075	51,819	63.53%
60760 - Recording/Title Reports		46	-	1,700	1,700	0.00%
60780 - Printing			-	500	500	0.00%
Y07 - Office Expense Total:	169,043	175,830	101,152	216,228	114,122	46.78%

District Operating Expense Detail

Operating Account Revenue Summary						Benchmark
Account Type	Fiscal Year 2023	2024	2025	24-25 Budget	Remaining Balance	42% of Budget
Y08 - Travel/Training						
60810 - Training Conf and Travel	128,969	85,458	32,819	136,451	103,364	24.05%
60820 - Other Travel Costs	5,378	6,043	2,788	7,402	4,406	37.67%
Y10 - Purchased Water						
61100 - Purchased Water	11,871	992	-	20,000	20,000	0.00%
Y11 - Retired Employees						
61200 - Retired Employee Costs	737,017	759,247	371,504	902,000	530,496	41.19%
Y12 - Bad Debts						
61310 - Bad Debt Expense	98,389	78,912	29,847	54,000	24,153	55.27%
Y13 - Misc Operating Exp						
61150 - New Hogan Op/Maint Expense	411,589		-	474,000	474,000	0.00%
61315 - Rate Assistance Program	44,448	41,288	20,232	60,000	39,768	33.72%
61409 - Unemployment Claims	18,760	33,569	6,255	36,000	29,745	17.38%
61410 - Insurance	315,059	370,736	457,467	331,025	(126,442)	138.20%
61430 - Federal Dam and Admin Fees	620,545	612,098	360,810	702,000	341,190	51.40%
61435 - State/Federal/County Fees	135,003	109,982	29,429	112,184	82,755	26.23%
61450 - Mandated Plans		2,087				
61455 - Water Conservation	7,789	1,170	1,500	4,000	2,500	37.50%
61485 - Third Party Payment Processing	225,773	321,200	133,385	292,600	159,215	45.59%
61490 - Misc Operating Expense		94		-	-	0.00%
Y16 - Legal						
60505 - Outside Legal Fees	310,160	269,994	41,408	340,000	291,692	12.18%
Z02 - Debt Repayment						
72120 - Interest Exp - PERS UAL Loan	149,705	138,954	67,097	131,422	64,325	51.05%
72310 - Interest Exp - Vac Con Truck	8,660	5,805	2,050	1,878	(172)	109.14%
72350 - Interest Exp - USDA EP Reach 3A	53,430	52,344	25,898	51,234	25,337	50.55%
72850 - Interest Exp-Water CIP Loan 22	573,813	550,205	267,614	535,227	267,614	50.00%
72860 - Interest Exp-Sewer CIP Loan 22	348,670	334,812	162,960	325,920	162,960	50.00%
73120 - Principal - PERS UAL Loan			167,000	338,000	171,000	49.41%
73310 - Principal - Vac Con Truck			59,918	122,057	62,139	49.09%
73350 - Principal - USDA Reach 3A			49,900	49,900	-	100.00%
73400 - Principal - Water Fund Loan			-	481,567	481,567	0.00%
73500 - Principal-New Hogan			-	48,837	48,837	0.00%
73700 - Principal-VacCon			31,039	92,431	61,392	33.58%
73850 - Principal-Water CIP Loan 2022			-	782,000	782,000	0.00%
73860 - Principal-Sewer CIP Loan 22			-	427,000	427,000	0.00%

District Operating Expense Detail

Operating Account Revenue Summary						Benchmark
Account Type	Fiscal Year 2023	2024	2025	24-25 Budget	Remaining Balance	42% of Budget
Z03 - Capital Equipment						
75110 - Vehicles Capital Lease	219,397	378,701	174,602	645,211	470,609	27.06%
75200 - Equipment Purchased	282,707	348,688	80,314	330,500	249,102	24.30%
75300 - Materials - Capital Outlay	83,355	76,860	28,443			
75300 - Materials - Projects	9,198					
75400 - Outside Svcs - Capital Outlay	43,073					
76000 - Contra Cap Outlay-Lease Veh	(219,396)			650,600	622,157	0.00%
Z04 - Misc. Non-Operating						
60715 - Late Fees and Other Penalties	5,635	2,775	619	-	(619)	0.00%
78200 - Calaveras County Fees	205		-	5,000	5,000	0.00%
78210 - LAFCO Contribution	12,706	12,909	-	13,100	13,100	0.00%
78700 - Construction Contracts	29,250					
78990 - Misc Non-Operating Costs	6,379	6,161	10	-	(10)	0.00%
Z30 - Transfers Out						
79100 - Transfers Out	2,146,409	1,316,961	-	5,440,000	5,440,000	0.00%
Report Total:	24,125,985	24,114,394	9,864,785	34,897,695	24,895,476	28.27%

DEPARTMENTAL EXPENSE REPORTS

Dept 50 – Non-Departmental

Operating Account Revenue Summary						Benchmark
Account Type	Fiscal Year			24-25 Budget	Remaining Balance	42% of Budget
	2023	2024	2025			
Dept: 50 - Non-Departmental						
Y01 - Sal/Wage/Benefit	-	265,813	165,162	396,388	231,226	41.67%
Y02 - Utility Service	37,669	31,496	8,018	43,910	35,892	18.26%
Y03 - Materials/Supplies	40,757	40,956	19,642	61,800	42,158	31.78%
Y04 - Outside Services	71,921	81,738	54,823	135,863	81,040	40.35%
Y05 - Professional Services	1,393	2,725	-	-	-	0.00%
Y11 - Retired Employees	737,017	759,247	371,504	902,000	530,496	41.19%
Y13 - Misc Operating Exp	315,059	370,736	457,467	331,025	(126,442)	138.20%
Z02 - Debt Repayment	1,230,961	1,158,432	868,305	3,574,625	2,706,320	24.29%
Z03 - Capital Equipment	23,677	-	5,915	30,000	24,085	19.72%
Z04 - Misc. Non-Operating	14,924	12,909	-	13,100	13,100	0.00%
Dept: 50 - Non-Departmental Total:	2,473,378	2,724,052	1,950,836	5,488,711	3,537,875	35.54%

Analysis shows that Non-Departmental expenses are below the year-to-date benchmark. Accounts to note are:

Materials/Supplies

60310-Materials and Supplies	40,757	35,832	17,362	35,300	17,938	49.18%
60356-HVAC		5,125	1,765	2,000	235	88.26%

60310 Materials and Supplies is over budget due to Ice Machine Repair.

60356 HVAC is over budget due to Mini Split A/C Install at OP HQ.

Outside Services

60430-Claims/Damages	7,722	6,874	8,267	5,000	(3,267)	165.33%
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60430 Claims/Damage is over budget caused by a 2" water leak on the district side.

Misc Operating Exp

61410-Insurance	315,059	370,736	457,467	331,025	(126,442)	138.20%
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61410 The final insurance rates were not available when the budget was approved.

Debt Repayment

72120-Interest Exp PERS UAL Loan	149,705	138,954	67,097	131,422	64,325	51.05%
72310-Interest Exp - Vac Con Truck	8,660	5,805	2,050	1,878	(172)	109.14%
72350-Interest Exp-USDA EP Reach 3A	53,430	52,344	25,898	51,234	25,337	50.55%
72850-Interest Exp-Water CIP Loan 22	573,813	550,205	267,614	535,227	267,614	50.00%
72860-Interest Exp-Sewer CIP Loan 22	348,670	334,812	162,960	325,920	162,960	50.00%
73310-Principal - Vac Con Truck	(0)	(0)	59,918	122,057	62,139	49.09%

Most of the loan principal and interest payments are semi-annual, which skews the percent to benchmark. Finance expects these accounts to be on track for the fiscal year.

Dept. 54 - Utility Services Department

Operating Account Revenue Summary							Benchmark
Account Type	Fiscal Year 2023	2024	2025	24-25 Budget	Remaining Balance	42% of Budget	
Dept: 54 - Utility Services							
Y01 - Sal/Wage/Benefit	7,637,213	7,643,113	3,314,331	8,322,492	5,008,161	39.82%	
Y02 - Utility Service	2,209,505	2,164,527	573,552	1,927,721	1,354,169	29.75%	
Y03 - Materials/Supplies	1,400,607	1,806,702	669,502	1,472,270	802,768	45.47%	
Y04 - Outside Services	591,509	568,520	256,601	820,079	563,478	31.29%	
Y05 - Professional Services	135,409	93,735	14,519	80,500	65,981	18.04%	
Y06 - Vehicle/Equipment	587,787	583,592	258,200	563,151	304,951	45.85%	
Y07 - Office Expense	40,362	43,969	16,480	70,600	54,120	23.34%	
Y08 - Travel/Training	40,251	30,669	20,326	43,500	23,174	46.73%	
Y10 - Purchased Water	11,871	992	-	20,000	20,000	0.00%	
Y13 - Misc Operating Exp	267,282	307,891	3,988	300,000	296,012	1.33%	
Z03 - Capital Equipment	394,657	764,893	277,444	1,195,711	918,267	23.20%	
Z04 - Misc. Non-Operating	2,829	1,575	19	-	(19)	0.00%	
Dept: 54 - Utility Services Total:	13,319,281	14,010,178	5,404,964	14,816,024	9,411,060	36.48%	

This table shows the Utilities Service’s expenses are below the year-to-date benchmark. Accounts to note are:

Sal/Wage/Benefits

60030-Overtime	367,560	235,280	99,758	200,000	100,242	49.88%
60035-CTO Payout		100,188	73,218	114,800	41,582	63.78%

60030 Overtime is authorized at management level and is only charged as needed.

60035 CTO Payout is authorized at management level and the overtime is only charged as needed.

Materials/Supplies

60310-Materials and Supplies	133,428	202,648	117,414	152,000	34,586	77.25%
60325-Lab Supplies Consumables	48,899	91,260	29,705	40,000	10,295	74.26%
60390-Admin. Technologies/Comm.	0	12,353	16,757	27,500	10,743	60.93%
60395-Chemicals	627,615	543,857	285,300	500,000	214,700	57.06%

Materials/supplies for repairs and maintenance are purchased as needed.

Outside Services

60404-Uniform Launder	26,726	36,648	14,398	23,737	9,339	60.66%
60413-Instrumentation Tech	3,916	4,496	4,224	8,500	4,276	49.69%
60431-Computer Lic Maint Contracts	31,389	53,220	86,545	141,000	54,455	61.38%
60440-Janitorial Services		6,762	1,200	1,200	-	100.00%

60404 Uniform Laundering is higher than expected. Finance will continue to monitor this account.

60413 The annual service contract is renewed early in the year, which skews the percentage to benchmark.

60431 The majority of computer license maintenance contracts renew early in the year, which skews the percentage to benchmark.

60440 Janitorial Services are coming in higher than budget due to new vendor and contract.

Vehicle/Equipment

60620-Repair Exp/Parts and Repairs	115,941	192,443	84,426	135,000	50,574	62.54%
60625-Fuel/Repair - Generators	9,069	15,182	44,794	20,000	(24,794)	223.97%

60620 Unexpected repairs for various vehicles were required.

60625 Unexpected repairs were required for two generators.

Travel/Training

60810-Training Conf and Travel	39,950	30,324	20,314	43,000	22,686	47.24%
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60810 Training Conf and Travel is slightly over budget due to Class A courses.

Dept 56 – General Management

Operating Account Revenue Summary							Benchmark
Account Type	Fiscal Year 2023	2024	2025	24-25 Budget	Remaining Balance	42% of Budget	
Dept: 56 - General Management							
Y01 - Sal/Wage/Benefit	692,641	928,886	402,613	1,004,239	601,626	40.09%	
Y03 - Materials/Supplies	7,825	33,396	8,178	74,700	66,522	10.95%	
Y04 - Outside Services	36,763	32,143	4,104	34,451	30,347	11.91%	
Y05 - Professional Services	120,265	116,010	36,958	167,800	130,842	22.03%	
Y07 - Office Expense	49,953	48,421	71,101	49,727	(21,374)	142.98%	
Y08 - Travel/Training	29,559	21,557	6,702	31,451	24,749	21.31%	
Y13 - Misc Operating Exp	18,760	33,569	6,255	36,000	29,745	17.38%	
Y16 - Legal	131,149	92,556	23,698	120,000	96,302	19.75%	
Dept: 56 - General Management Total:	1,086,915	1,306,538	559,610	1,518,368	958,758	36.86%	

Analysis shows that General Management's overall expenses are below the year-to-date benchmark. Accounts to note are:

Office Expense

60730-Publications/Subscriptions	935	1,091	773	151	(622)	511.85%
60732-Memberships and Dues	48,917	47,001	70,307	47,376	(22,931)	148.40%

60730 Publications/Subscriptions is over budget due to Water Code Updates & Handbooks.

60732 Memberships and Dues are over budget due to UMRWA membership cost higher than budget.

Dept 57 – Board of Directors

Operating Account Revenue Summary							Benchmark
Account Type	Fiscal Year 2023	2024	2025	24-25 Budget	Remaining Balance	42% of Budget	
Dept: 57 - Board of Directors							
Y01 - Sal/Wage/Benefit	118,614	116,909	38,175	150,552	112,377	25.36%	
Y03 - Materials/Supplies	483	735	174	3,751	3,577	4.65%	
Y08 - Travel/Training	20,927	13,543	4,839	22,400	17,561	21.60%	
Z04 - Misc. Non-Operating	4,955	5,010	-	5,000	5,000	0.00%	
Dept: 57 - Board of Directors Total:	144,979	136,197	43,189	181,703	138,514	23.77%	

Analysis shows that the Board of Director's overall expenses are below the year-to-date benchmark.

Dept 58 – Engineering

Operating Account Revenue Summary							Benchmark
Account Type	Fiscal Year 2023	2024	2025	24-25 Budget	Remaining Balance	42% of Budget	
Dept: 58 - Engineering							
Y01 - Sal/Wage/Benefit	794,056	944,310	338,187	1,538,924	1,200,737	21.98%	
Y03 - Materials/Supplies	9,269	12,128	432	12,800	12,368	3.38%	
Y04 - Outside Services	1,196	19,409	8,442	32,120	23,678	26.28%	
Y05 - Professional Services	1,520	10,957	26,192	625,000	598,808	4.19%	
Y06 - Vehicle/Equipment	57		54	-	(54)	0.00%	
Y07 - Office Expense	5,652	3,524	826	22,531	21,705	3.67%	
Y08 - Travel/Training	24,653	7,602	1,204	26,751	25,547	4.50%	
Z03 - Capital Equipment		6,887	-	7,500	7,500	0.00%	
Dept: 58 - Engineering Total:	836,404	1,004,818	375,338	2,265,626	1,890,288	16.57%	

Analysis shows that Engineering's overall expenses are below the year-to-date benchmark.

Dept 59 – Administrative Services

Operating Account Revenue Summary							Benchmark
Account Type	Fiscal Year 2023	2024	2025	24-25 Budget	Remaining Balance	42% of Budget	
Dept: 59 - Administrative Services							
Y01 - Sal/Wage/Benefit	1,399,164	1,282,090	617,528	1,538,133	920,605	40.15%	
Y03 - Materials/Supplies	92,438	22,431	16,951	47,051	30,100	36.03%	
Y04 - Outside Services	163,052	258,600	57,686	198,528	140,842	29.06%	
Y05 - Professional Services	177,679	185,475	38,726	215,040	176,314	18.01%	
Y07 - Office Expense	9,359	15,418	3,888	8,741	4,853	44.48%	
Y08 - Travel/Training	9,784	10,375	1,765	13,751		12.84%	
Y12 - Bad Debts	98,389	78,912	29,847	54,000		55.27%	
Y13 - Misc Operating Exp	278,010	363,252	153,617	352,600	198,983	43.57%	
Z04 - Misc. Non-Operating	7,171	7,361	610	-	(610)	0.00%	
Z30 - Transfers Out	2,146,409	1,316,961	-	5,440,000	5,440,000	0.00%	
Dept: 59 - Administrative Services Total:	4,381,456	3,540,876	920,617	7,867,844	6,911,088	11.70%	

Analysis shows that Administrative Services are below the year-to-date benchmark. Accounts to note are:

Outside Services

60431-Computer Lic Maint Contracts	81,388	103,043	55,432	54,530	(902)	101.65%
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60431 The majority of computer license maintenance contracts renew early in the year, which skews the percentage to benchmark.

Office Expenses

60720-Postage	7,564	13,225	3,656	6,500	2,844	56.24%
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60720 Postage is coming in higher than expected.

Bad Debts

61310-Bad Debt Expense	98,389	78,912	29,846	54,000	24,154	55.27%
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Dept 60 – Water Resources

Operating Account Revenue Summary							Benchmark
Account Type	Fiscal Year 2023	2024	2025	24-25 Budget	Remaining Balance	42% of Budget	
Dept: 60 - Water Resources							
Y01 - Sal/Wage/Benefit	298,176	195,666	95,471	326,306	230,835	29.26%	
Y03 - Materials/Supplies	5,451	793	-	1,000	1,000	0.00%	
Y04 - Outside Services		3,108	-	4,700	4,700	0.00%	
Y05 - Professional Services	136,615	190,350	95,683	451,500	355,817	21.19%	
Y07 - Office Expense	63,717	64,498	8,857	64,629	55,772	13.70%	
Y08 - Travel/Training	4,218	2,745	771	6,000		12.85%	
Y13 - Misc Operating Exp	411,589		391,739	1,292,184	900,445	30.32%	
Y16 - Legal	755,547	724,668	17,710	220,000	202,290	8.05%	
Z03 - Capital Equipment	179,011	177,438	-	393,100	393,100	0.00%	
Dept: 60 - Water Resources Total:	1,854,325	1,359,265	610,231	2,759,419	2,143,959	22.11%	

Analysis shows that Water Resources expenses are below the year-to-date benchmark.

CCWD - Fund Cash Balance Report

As of September 30, 2024

Fund	Description	Unaudited	Transactions	Unaudited	Unrestricted	Restricted	Agency
		6/30/2024	FY24-25	11/30/2024	11/30/2024	11/30/2024	11/30/2024
104	Admin Replacement	24,148.77	243.41	24,392.18	-	24,392.18	-
108	Interest Reserve	13,034,090.90	(538,506.72)	12,495,584.18	-	12,495,584.18	-
300	Water Fund	1,990,472.34	(2,696,633.00)	(706,160.66)	(706,160.66)	-	-
302	Slurry Line	(6,581.17)	11,943.47	5,362.30	-	5,362.30	-
320	CIP - Water		(600,651.86)	(600,651.86)	-	(600,651.86)	-
323	CIP Loan - Water	17,393,375.34	(2,270,560.18)	15,122,815.16	-	15,122,815.16	-
325	Capital R&R - Water	5,334,036.65	1,963,142.91	7,297,179.56	7,297,179.56	-	-
327	USDA RD AMI/AMR	(187,812.99)	(17,554.33)	(205,367.32)	-	(205,367.32)	-
344	Water Expansion Fund - West Point	309,223.17	3,291.83	312,515.00	-	312,515.00	-
354	Water Expansion Fund - Ebbetts Pass	835,034.09	28,091.09	863,125.18	863,125.18	-	-
356	Water Expansion Fund - Sheep Ranch	26,116.18	278.02	26,394.20	-	26,394.20	-
364	Water Expansion Fund - Jenny Lind	643,480.40	144,805.36	788,285.76	-	788,285.76	-
374	Water Expansion Fund - Copper Cove	3,775,634.89	(232,468.42)	3,543,166.47	-	3,543,166.47	-
394	Water Expansion Fund - Wallace	18,686.82	198.94	18,885.76	-	18,885.76	-
400	Hydro Fund		233,199.12	233,199.12	-	233,199.12	-
500	Sewer Fund	(871,366.92)	(845,363.75)	(1,716,730.67)	-	(1,716,730.67)	-
520	CIP - Sewer	-	(1,134,247.53)	(1,134,247.53)	-	(1,134,247.53)	-
523	CIP Loan - Sewer	6,915,993.79	(720,384.85)	6,195,608.94	6,195,608.94	-	-
525	Capital R&R - Sewer	1,906,705.69	1,958,642.73	3,865,348.42	3,865,348.42	-	-
540	Sewer Expansion Fund - Forest Meadows	423,831.51	6,594.76	430,426.27	-	430,426.27	-
542	Sewer Expansion Fund - Big Trees Village	12,377.30	131.77	12,509.07	-	12,509.07	-
544	Sewer Expansion Fund - Arnold	848,387.40	981.25	849,368.65	-	849,368.65	-
546	Sewer Expansion Fund - Vallecito	1,215,667.93	12,941.43	1,228,609.36	-	1,228,609.36	-
548	Sewer Expansion Fund - Six Mile Village	26,852.44	285.87	27,138.31	-	27,138.31	-
554	Sewer Expansion Fund - West Point	888,600.31	7,154.00	895,754.31	-	895,754.31	-
564	Sewer Expansion Fund - La Contenta	723,095.94	(127,066.03)	596,029.91	-	596,029.91	-
565	Sewer Expansion Fund - Southworth	287,569.62	3,061.34	290,630.96	-	290,630.96	-
584	Sewer Expansion Fund - Copper Cove	2,463,507.75	(33,044.90)	2,430,462.85	-	2,430,462.85	-
594	Sewer Expansion Fund - Wallace	18,686.82	198.94	18,885.76	-	18,885.76	-
722	Assessment District - West Point Acres	15,686.49	166.99	15,853.48	-	-	15,853.48
732	Assessment District - Wilseyville	5.43	0.05	5.48	-	-	5.48
752	Assessment District - Arnold	42,647.43	1,013.55	43,660.98	-	-	43,660.98
812	Assessment District - La Contenta (604)	95,977.89	704.05	96,681.94	-	-	96,681.94
832	Assessment District - Saddle Creek	121,377.47	1,292.14	122,669.61	-	-	122,669.61
842	Assessment District - DaLee/Cassidy	(3,512.40)	(547.71)	(4,060.11)	-	-	(4,060.11)
852	Assessment District - Fly In Acres	(5,793.59)	4,008.67	(1,784.92)	-	-	(1,784.92)
862	Assessment District - Wallace	162,342.79	1,728.23	164,071.02	-	164,071.02	-
920	Advance Grant Fund	4,707.23	50.09	4,757.32	-	4,757.32	-
	TOTAL	58,483,253.71	(4,832,879.27)	53,650,374.44	17,515,101.44	35,862,246.54	273,026.46

Fund Activity Report as of 11.30.24

	Water Fund	Sewer Fund
Revenue	6,390,626.03	2,922,500.47
Expenditure	(6,921,388.02)	(2,506,030.07)
Net Fund Activity	(530,761.99)	416,470.40

Schedule of Cash Flow - Water Projects
FY 2024-25 thru FY 2026-2027

Project No	Fund	Water Projects Project Description	Project Budget	Expenses to Date	Projected Balance	FY 24-25 YTD Expenditures	FY 24-25 Remaining Balance	Cash Flow			Funding FY 24-25				
								FY 24-25	FY 25-26	FY 26-27	Expansion Funds	Reserves	Capital R & R	CIP Loan	Grants
Copper Cove															
11083C	374/123	Copper Cove Tank B/Clearwell	8,600,000	4,957,477	3,642,523	841,440	3,158,560	4,000,000	-	-	186,110	-	-	3,813,890	-
11104	374/125	Lake Tulloch Intertic Project	7,500,000	79,740	7,420,260	50,998	699,002	750,000	-	-	150,000	-	600,000	-	-
11122	125	Copper C Tank Trans Pipeline	10,000,000	560,640	9,439,360	177,100	(77,100)	100,000	4,500,000	4,500,000	-	-	100,000	-	-
11132		Copper Cove O'Byrnes Water Line Extension	60,000	32,820	27,180	1,000	(1,000)	-	-	-	-	-	-	-	-
11133		Copper Cove Ozone Unit Replacement	300,000	289,897	10,103	-	-	-	-	-	-	-	-	-	-
Ebbetts Pass															
11083L		Larkspur Tank Replacement	687,567	586,984	100,583	-	-	-	-	-	-	-	-	-	-
11083S	125	Ebbetts Pass Sawmill Tank	3,160,000	62,770	3,097,230	51,639	298,361	350,000	2,800,000	-	-	-	350,000	-	-
11095		Ebbetts Pass Redwood Tanks HMGP	4,300,000	4,011,008	288,992	-	-	-	-	-	-	-	-	-	-
11099		Ebbetts Pass Meadowmont PS / Rehab.	100,000	-	100,000	-	-	-	-	100,000	-	-	-	-	-
11103	125	Hunters Raw Water Pumps (Hazard Mitigation)	2,400,000	206,363	2,193,637	932	2,299,068	2,300,000	-	-	-	-	575,000	-	1,725,000
11108		Big Trees Pump Stations 4 & 5 Replacement	2,100,000	5,916	2,094,084	-	-	-	450,000	1,650,000	-	-	-	-	-
11109		White Pines Tule Removal/Spillway	96,715	40,053	56,662	-	-	-	-	-	-	-	-	-	-
11115		Ebbetts Pass Larkspur PS Rehab / Electrical	1,500,000	-	1,500,000	-	-	-	250,000	1,250,000	-	-	-	-	-
Jenny Lind / Wallace															
11083J	125	Jenny Lind Clearwell #2	850,000	350,564	499,436	251,526	248,474	500,000	-	-	-	-	500,000	-	-
11088	123	Jenny Lind A-B Transmission Main	13,500,000	3,143,774	10,356,226	963,488	5,036,512	6,000,000	5,136,110	-	-	-	-	6,000,000	-
11119		Jenny Lind Tanks A, B, E & F Rehabilitation	1,500,000	-	1,500,000	-	-	-	-	-	-	-	-	-	-
11131		Jenny Lind WTP - Rehab Filters 1 & 2	960,000	907,290	52,710	413	(413)	-	-	-	-	-	-	-	-
11083W		Wallace Tanks	1,500,000	9,031	1,500,000	2,010	(2,010)	-	-	-	-	-	-	-	-
West Point / Wilseyville / Vallecito															
11106		West Point Backup Filter	3,000,000	2,820,970	179,030	768	(768)	-	-	-	-	-	-	-	-
11134	125	West Point Regulator Repair/Tule Removal	200,000	-	200,000	-	200,000	200,000	-	-	-	-	200,000	-	-
11107		West Point SCADA Improvements	-	434	(434)	-	-	-	-	-	-	-	-	-	-
Other															
11083	125	Tank Rehabilitation Program	6,000,000	-	6,000,000			1,000,000	1,250,000	1,750,000	-	-	1,000,000	-	-
Total Water Projects			\$ 68,314,282	\$ 18,065,731	\$ 50,257,582	\$ 2,341,314	\$ 11,858,686	\$ 15,200,000	\$ 14,386,110	\$ 9,250,000	\$ 336,110	\$ -	\$ 3,325,000	\$ 9,813,890	\$ 1,725,000

Capital Improvement Program
Schedule of Cash Flow - Wastewater Projects
FY 2024-25 thru FY 2026-27

Project No.	Fund	Wastewater Projects Project Description	Project Budget	Expenses to Date	Project Balance	FY 24-25 YTD Expenditures	FY 24-25 Remaining Balance	Cash Flow			Funding FY 24-25					Grants
								FY 24-25	FY 25-26	FY 26-27	Expansion Funds	Reserves	Capital R & R	CIP Loan		
Arnold / Forest Meadows																
15095	544/135	Arnold Secondary Clarifier/WWTP Improvements	9,200,000	736,556	8,463,444	22,405	700,633	723,038	4,170,000	3,706,593	250,000	-	473,038	-	-	
		Arnold Lift Station 2 & 3 Rehabilitation	3,500,000	-	3,500,000	-	-	-	-	750,000	-	-	-	-	-	
Copper Cove																
15076	133	CC Lift Station 6, 8 & Force Main Bypass	5,500,000	4,848,842	651,158	730,042	1,269,958	2,000,000	-	-	-	-	-	2,000,000	-	
15080	133	CC Lift Station 15 & 18 Rehab/Replacement	3,600,000	3,328,948	271,052	336,186	663,814	1,000,000	-	-	-	-	-	1,000,000	-	
15094T	133	CC Tertiary, DAF, and UV Improvements	1,996,190	1,060,835	935,355	344,934	1,155,066	1,500,000	-	-	-	-	-	1,500,000	-	
15112	584/135	CC Pond 6 Dam Raise	4,543,810	126,998	4,416,812	14,601	653,018	667,619	1,838,096	1,838,096	467,619	-	200,000	-	-	
		CC Lower/Upper X-Country Gravity/Force Main	3,250,000	-	3,250,000	-	-	-	500,000	-	-	-	-	-	-	
La Contenta / Wallace																
15087		Wallace Treatment Plant Renovation	50,000	189,806	(139,806)	-	-	-	-	-	-	-	-	-	-	
15097	135	LC Biolac, Clarifier, & UV Improvements	15,000,000	21,126	14,978,874	8,571	741,429	750,000	-	4,200,000	-	-	750,000	-	-	
15101		La Contenta Spray Fields	-	-	-	-	-	-	-	-	-	-	-	-	-	
15092B	564/135	Huckleberry Lift Station Improvements	2,300,000	103,538	2,196,462	97,304	302,696	400,000	1,100,000	-	270,000	-	130,000	-	-	
West Point / Wilseyville / Vallecito																
15091		West Point/Wilseyville Consolidation Project	10,000,000	8,271,481	1,728,519	1,928,017	571,983	2,500,000	-	-	-	-	-	-	2,500,000	
15111		Vallecito WWTP - System Improvements	150,000	118,907	31,093	-	-	-	-	-	-	-	-	-	-	
Other																
15109	135	Collections System Rehab and I&I Mitigation	900,000	211,343	688,657	-	150,000	150,000	150,000	150,000	-	-	150,000	-	-	
			-	-	-	-	-	-	-	-	-	-	-	-	-	
		Total Wastewater Projects	\$ 60,490,000	\$ 19,470,609	\$ 41,019,391	\$ 3,482,060	\$ 6,208,597	\$ 9,690,657	\$ 7,758,096	\$ 10,644,689	\$ 987,619	\$ -	\$ 1,703,038	\$ 4,500,000	\$ 2,500,000	
TOTAL WATER & WASTEWATER PROJECTS			\$ 128,804,282	\$ 37,536,340	\$ 91,276,973	\$ 5,823,373	\$ 18,067,284	\$ 24,890,657	\$ 22,144,206	\$ 19,894,689	\$ 1,323,729	\$ -	\$ 5,028,038	\$ 14,313,890	\$ 4,225,000	

Sewer CIP Loan

Date of Issuance: June 15, 2022

CIP #	Area	Project	FY 2024-2025 Budgeted Cash Flow	Prior FY's	July 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	June 25	24-25 Total	% Total Exp to Cash Flow
15076	CC	CC L/S 6,8 & Force Main Bypass	2,000,000.00	3,826,555	107,181	8,867	31,607	203,267	371,998								722,920	56.87%
15080	CC	CC WW Lift Station 15 & 18 Rehab	1,000,000.00	1,249,206	5,494	7,460	92,402	119,674	109,124								334,153	37.56%
15094T	CC	CC Sec/Tertiary & UV Improvements	1,500,000.00	-	2,205	58,638	59,866	143,776	81,404	-	-	-	-	-	-	-	345,889	11.93%
15095	EP	Arnold Secondary Clarifier		406,697.83	-	-	-	-	-	-	-	-	-	-	-	-	-	18.49%
		Total	3,000,000.00	5,482,459	114,880	74,965	183,874	466,716	562,526	-	-	-	-	-	-	-	1,402,961	43.54%

Loan Proceeds **10,993,725**
 Remaining Principal Balance **10,185,000**

Water CIP Loan

Date of Issuance: June 1, 2022

CIP #	Area	Project	FY 2024-2025 Budgeted Cash Flow	Prior FY's	July 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	June 25	24-25 Total	% Total Exp to Cash Flow
11083C	CC	Copper Cove Tank B / Clearwell	3,813,890.00	2,749,330	413,357	306,719	11,426	10,501	62,134								804,137	41.01%
11104	CC	Lake Tulloch Submerged Water Line		28,362													-	14.18%
11111	CC	CC Tank B Pump Station Renovation		8,834													-	2.21%
11122	CC	CC Zone B-C Trans Line/Pump Station		-													-	0.00%
11088	JL	Jenny Lind A-B Transmission Line	6,000,000.00	2,125,124	10,742	10,742	2,965	13,028	936,672								974,148	31.74%
		Total	9,813,890.00	4,911,649	424,099	317,460	14,391	23,529	998,806	-	-	-	-	-	-	-	1,778,285	32.75%

Loan Proceeds **19,740,919**
 Remaining Principal Balance **18,205,000**