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## **Board of Directors**

**Directors - Beverly Fickes, Scott McVay**

**General Manager: Paul Kelley**

## **FINANCE COMMITTEE**

**February 12<sup>th</sup> 2025 at 4PM: District Office Board Room**

### **Committee Responsibility**

The Board's standing Financial Committee shall be concerned with the financial management of the Clear Creek CSD including the preparation and oversight of an annual budget, and oversight of reserve accounts and major expenditures.

## **MINUTES**

- 1. CALL TO ORDER – 4:01pm – Chair McVay**
- 2. PLEDGE OF ALLEGIANCE – Director Fickes**
- 3. ROLL CALL – Director Fickes, McVay, GM Kelley, Bookkeeper/Accountant Tenney**
- 4. OPEN TIME/PUBLIC COMMENT: - None**
- 5. OLD BUSINESS/NEW BUSINESS (Discussion/Action)**

*Chair McVay made a motion to have Director Fickes Chair, Director Fickes Seconded it, and the Gavel was passed.*

- a. **FY 24 Budget to Actuals – Update – Discussion**

*GM started the review of the Full year of FY24.*

*Chair Fickes – asked about Misc Revenue and Centerville O&M*

*Tenney – reviewed the billing procedures with Centerville that sometimes miss months, and that more listing of the Misc would be done, but one item was the insurance reimbursement for the accident on 273 in the treatment truck*

*Committee asked – 30145 Postage?*

*Tenney- this is mostly shipping charges for rebuilt equipment and will add to the description*

*Committee noted – 30525 – repairs to treatment truck*

*Director Mcvay asked about 40300 and should we break out the different lines of safety equipment for budget instead of all in 40300*

*Committee – asked about the Repair and Maintenance*

### **ADA Related Disabilities:**

Contact the front office and speak with a Staff Member if special consideration is needed to attend any public meeting for disability related accommodations or aide is needed. Please give 72 hours - notice prior to the meeting to allow staff to meet your requests appropriately.

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GM Kelley – reviewed the 40415 Meter Replacement – this is from the ARPA grant match that was to be \$50K over FY24 and FY25 to the \$260K grant amount for the 1700 transponders and registers. They all came in February/March 2024 and were invoiced and paid – and the additional \$24k is sales tax that was not anticipated.

The O&M is from many leaks, contractors and impacts other line items like Inventory. When a pipe, macro, coupling is used in the field it has to be replaced in inventory – and often times costs \$2-\$5K at a time for larger sized couplings. These increased leaks impacts meals for crew and other costs items.

Vehicle insurance was more than expected in FY24 and the updated FY25 budget should catch that amount.

Water fee less than budgeted – the state gave the district its DAC cost.

Noted employee benefits – health and retirement all were more than expected. And the unfunded actuarial was not previously broken out and is significant.

Payroll expenses – has a large Other expense – this is the OPEB fix (return to employees) and offset by reserve account and reimbursement from the CRBT in retirement benefits.

Review of the Grant section now has a contra “reimbursement” amount and should end is zero like the ARPA. The SCADA grant needs reconciliations to get to zero since all expenses have been paid.

b. **Fy 24 Balance Sheet**

Review of the Balance Sheet – noted the increase in reserve accounts

Also noted the need for WIIN act Liability to be zeroed – The District paid off its obligation to the Federal government in October of 2023. The Fee still owes the General Fund repayment.

c. **FY 25 Q1+Q2 (July-December) P&L Budget vs Actuals – Discussion**

General review and discussion – the first document is accrual (what is billed) and has the Full year budget column at the end. Second document has cash – and shows there is about 55K more cash revenue than billed.

Committee asked about the Misc Revenue. Some from when someone damaged property and reimbursed the District.

Fix the Backflow maint Budget

Noted the need to increase the cost of water budget.

Noted the fix of the “Postage/Shippin”

Noted that under Water Treatment – 30600 should have the PACE \$20K

Discussion about the 40200 utilities amounts for the North Booster and the costs of pumping to the out of district users – veterans memorial/landfill/Ono school...

In Repairs and Maintenance – reviewed the increased cost from lots of leaks, equipment rentals, contractors etc. As well as the increased cost of Inventory/Tools – replacing the macros/couplings etc.

Distribution Other ?? – Tenney to check

Utilities – Committee discussion on the PGE – commercial/ag/rates.. can we do better?

Vehicle insurance was miss coded..

Engineering – also needs to be coded correctly for the Treatment plan survey.

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*Benefits – running more on health insurance and unfunded liability – the UAL we knew we had estimated at budget creation time and it found out to be too low.*

*Adjustments needed for the Meter license*

*The Grant moneys disparity was removed...*

d. **FY 25 6 Month Balance Sheet**

*Same notes – increases in the reserves*

*WIIN act needs to be dealt with and adjusted.*

*Also discussion about how the FY22 audit finally completed, has the CPA making journal entries, then journal entries for FY23 and pre-audit, all of which can flow into the balance sheets today.*

e. **FY25 Unanticipated Expenditures: Equipment Purchase, Grant services, Cross connection control, other – Discussion**

*GM Kelley – started with the Cross Connection Control – we have a proposal from Hydro Corp to get*

*The District compliant with a plan by July 1 2025, and two years to start the surveys for 12K and they plan to bill after July 1. This will be on the Boards agenda next week and after a few questions it was considered a reasonable approach.*

*Then a discussion on Grant services proposal from Wadleigh... Committee discussion was not sure what to do – its limited services and may be more work for GM, but the need for grant help is real. Suggested that take to board for a decision*

*GM reviewed the opportunity purchase of a Vac-Trailer. Dist. Supervisor visited and provided a report, the company offered a sales quote and service and local. The District spent \$22K in last 7 months on Vac-Trailer rental – so this would help that cost, and pay for itself in a year or so. Also doesn't count the cost of sending employees to pick up and return.*

*The District has been diligent to have a Modernization reserve – and there is sufficient money to pay for the \$35K Vac-Trailer cost. Committee supported bringing this to the board.*

f. **FY25 Mid-Year Budget Adjustment – Discussion**

*This was handled while reviewing the mid year budget to actuals.*

**6. ADJOURN THE MEETING – 6:26PM**

**Approved: 03/19/2025 Meeting**



Signed:

**Secretary of the Board  
General Manager: Paul Kelley**

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