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Board of Directors

Directors - Beverly Fickes, Scott McVay

General Manager: Dale Mancino

FINANCE COMMITTEE

April 8, 2026, at 9:00 am: 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.

AGENDA

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. OPEN TIME/PUBLIC COMMENT: Pursuant to Gov. code S54950, persons wishing to address the Board of Directors on matters not listed on the agenda should notify the Secretary prior to the start of the meeting. To speak at this time and for any item listed on the agenda – raise your hand, and when recognized by the Chair – proceed to the podium to address the Board.

5. DISCUSSION/ACTION ITEMS:

a. Continuation from April 8, 2026 Meeting

a. RCAC / CAC Loan Extension and Payment Schedule Update

b. Reserve Account Review & Recommendations

i. Review of existing reserve accounts, including identification of necessary accounts, potential renaming, and accounts for possible removal

ii. Recommendations regarding the \$1.00 monthly State Loan/Water Treatment Reserve Account

iii. EAGSA costs (estimated \$18,000–\$66,000) and discussion of proposed funding options, including potential adjustments to the \$10.81 monthly fee and/or water rate increases

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.

“This District is an Equal Opportunity Provider”

c. Financial Reports & Budget Update

- a. Profit and Loss (P&L) Update
- b. Nine-Month Budget-to-Actual Comparison
- c. Initial planning for Fiscal Year 2026–2027 Budget

- Note: The new Bookkeeper will begin after this meeting. Current reports reflect known data cleanup items; a full reconciliation will be completed once the new Bookkeeper is onboard.

6. ADJOURN THE MEETING

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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Clear Creek Community Services District

Profit & Loss

04/03/26

March 2026

Accrual Basis

	Mar 26
Ordinary Income/Expense	
Income	
12000 · Revenue - Water Service	
12015 · Centerville Admin O&M	12,173.51
Total 12000 · Revenue - Water Service	12,173.51
Total Income	12,173.51
Gross Profit	12,173.51
Expense	
30000 · Water Treatment Plant	
30100 · Utilities	
30115 · WTP - AT&T 2316	625.06
30125 · Internet	110.00
Total 30100 · Utilities	735.06
30170 · Supplies	94.78
30200 · WTP Repair & Maintenance O&M	623.55
30500 · Vehicle Maintenance & Expense	
30505 · Fuel Expense	525.65
Total 30500 · Vehicle Maintenance & Expense	525.65
Total 30000 · Water Treatment Plant	1,979.04
40000 · Distribution	
40300 · Safety Equipment & Training	
40305 · Safety Equipment - General	140.56
Total 40300 · Safety Equipment & Training	140.56
40400 · Repair & Maintenance (O&M)	
40415 · Meter Register/Tranponder Repl	265.37
40430 · Inventory	1,350.58
40400 · Repair & Maintenance (O&M) - Other	395.57
Total 40400 · Repair & Maintenance (O&M)	2,011.52
40500 · Vehicle Maintenance & Expense	
40505 · Fuel Expense	1,123.07
40520 · Chevy PU 2017 - Unit 5	690.18
40540 · Chevy PU 2016 - Unit 11	28.46
40500 · Vehicle Maintenance & Expense - Other	21.53
Total 40500 · Vehicle Maintenance & Expense	1,863.24
Total 40000 · Distribution	4,015.32
41000 · Wells & Booster Station	
41100 · Utilities	
41120 · So. Booster - Internet	110.00
Total 41100 · Utilities	110.00
Total 41000 · Wells & Booster Station	110.00
50000 · Administration/ General	
50100 · Utilities	
50125 · Propane	617.12
50130 · Answering Service	287.90
Total 50100 · Utilities	905.02
50200 · Office Supplies	75.37
50500 · Special & Professional Services	
50510 · Director Fees	400.00

Clear Creek Community Services District

Profit & Loss

March 2026

	Mar 26
50515 · Server & Computer Maintenance	
50517 · Software Subscriptions	351.98
50515 · Server & Computer Maintenance - Other	685.88
Total 50515 · Server & Computer Maintenance	1,037.86
50520 · Legal	946.36
50530 · Equipment, Maintenance & Lease	121.24
50535 · Building & Ground Maint.-Office	98.32
50500 · Special & Professional Services - Other	1,650.00
Total 50500 · Special & Professional Services	4,253.78
50700 · Regulatory	
50900 · Testing & License Fees	60.00
Total 50700 · Regulatory	60.00
51400 · Employee Benefits	
51435 · CalPERS Health Insurance Exp	22,326.63
51440 · CalPERS Retirement Contribution	10,647.39
51455 · Uniform & Service	423.05
Total 51400 · Employee Benefits	33,397.07
51600 · Retiree Benefits	
51605 · Retiree Health Benefit - Direct	225.00
51610 · CalPERS Health Ins- Retiree	3,600.00
Total 51600 · Retiree Benefits	3,825.00
51900 · License and Permits	26.45
53000 · Customer Accounts & Billing	
53015 · Supplies	
53020 · Postage	1,478.77
53025 · Billing Supplies & Materials	1,897.21
Total 53015 · Supplies	3,375.98
53016 · Meter Reading/ License	157.57
Total 53000 · Customer Accounts & Billing	3,533.55
Total 50000 · Administration/ General	46,076.24
50319 · Training & Professional Develop	51.66
60000 · Payroll Expense -Salary & Wages	
60100 · Payroll Exp - General Manager	10,384.62
60200 · Payroll Exp - Distribution	27,057.15
60300 · Payroll Exp - Water Treatment	21,954.14
60500 · Payroll Exp - Administration	9,955.08
Total 60000 · Payroll Expense -Salary & Wages	69,350.99
80000 · Grants	
80010 · Backwash Pond Grant D2202015	
80011 · Engineering	46.25
80012 · Materials and Equipment	14,030.50
80015 · Backwash Ponds Grant Reimb	800,000.00
Total 80010 · Backwash Pond Grant D2202015	814,076.75

Clear Creek Community Services District

Profit & Loss

March 2026

	<u>Mar 26</u>
80020 · SCADA Electrical Grant D2118158	
80021 · Engineering	7,433.50
Total 80020 · SCADA Electrical Grant D2118158	<u>7,433.50</u>
Total 80000 · Grants	<u>821,510.25</u>
Total Expense	<u>943,093.50</u>
Net Ordinary Income	<u>-930,919.99</u>
Net Income	<u><u>-930,919.99</u></u>

**Clear Creek Community Services District
Profit & Loss Budget vs. Actual**

July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
11000 · Revenue - Customer Accts				
11005 · Base Rate Charge	1,036,495.05	1,350,000.00	-313,504.95	76.8%
11010 · Domestic Water Sales				
11011 · Metered Hydrant Usage	-1.09	0.00	-1.09	100.0%
11010 · Domestic Water Sales - Other	276,154.77	352,500.03	-76,345.26	78.3%
Total 11010 · Domestic Water Sales	276,153.68	352,500.03	-76,346.35	78.3%
11020 · Agricultural Water Sales	94,521.24	97,499.97	-2,978.73	96.9%
11060 · Billing Pmt Late Fee	-847.23	0.00	-847.23	100.0%
Total 11000 · Revenue - Customer Accts	1,406,322.74	1,800,000.00	-393,677.26	78.1%
12000 · Revenue - Water Service				
12010 · Turn On Fees	3,538.14	4,124.97	-586.83	85.8%
12015 · Centerville Admin O&M	131,507.76	150,000.03	-18,492.27	87.7%
12025 · Interest / Investment Income	11,499.74	937.53	10,562.21	1,226.6%
12035 · Backflow Maint Charge	5,047.21	5,625.00	-577.79	89.7%
12100 · Misc. Revenue	7,215.83	0.00	7,215.83	100.0%
Total 12000 · Revenue - Water Service	158,808.68	160,687.53	-1,878.85	98.8%
13000 · Designated Revenue -Non Op				
13005 · Filter Plant Repayment Charge	135,074.93	172,500.03	-37,425.10	78.3%
13010 · Recycle Backwash Water Charge	7,146.66	9,000.00	-1,853.34	79.4%
13015 · State Loan Repayment Charge	18,535.00	22,500.00	-3,965.00	82.4%
13025 · WIIN Act Repayment Charge	34,845.81	43,499.97	-8,654.16	80.1%
13000 · Designated Revenue -Non Op - Other	1.96			
Total 13000 · Designated Revenue -Non Op	195,604.36	247,500.00	-51,895.64	79.0%
14000 · Reserves				
14010 · WIIN Act Reserves to Operating	0.00	41,249.97	-41,249.97	0.0%
14015 · State Loan Reserve to Operating	0.00	45,000.00	-45,000.00	0.0%
Total 14000 · Reserves	0.00	86,249.97	-86,249.97	0.0%
15000 · Revenue - Taxes				
15005 · Taxes-General Property	296,544.71	337,500.00	-40,955.29	87.9%
Total 15000 · Revenue - Taxes	296,544.71	337,500.00	-40,955.29	87.9%
17000 · Other Revenue Accounts	253.20	0.00	253.20	100.0%
Total Income	2,057,533.69	2,631,937.50	-574,403.81	78.2%
Gross Profit	2,057,533.69	2,631,937.50	-574,403.81	78.2%
Expense				
29000 · Supply Cost				
29005 · Water Purchase				
29010 · USBR Water Purchased	85,619.64	102,750.03	-17,130.39	83.3%
Total 29005 · Water Purchase	85,619.64	102,750.03	-17,130.39	83.3%
Total 29000 · Supply Cost	85,619.64	102,750.03	-17,130.39	83.3%
30000 · Water Treatment Plant				
30100 · Utilities				
30105 · WTP - PGE 8185	28,773.19	0.00	28,773.19	100.0%
30110 · Pond - PGE 3611	3,753.19	0.00	3,753.19	100.0%
30115 · WTP - AT&T 2316	4,157.98	0.00	4,157.98	100.0%
30125 · Internet	495.00	0.00	495.00	100.0%
30130 · Backwash Sludge Disposal - Pond	984.38			
30100 · Utilities - Other	0.00	48,750.03	-48,750.03	0.0%
Total 30100 · Utilities	38,163.74	48,750.03	-10,586.29	78.3%
30135 · Office Supplies WTP	0.00	375.03	-375.03	0.0%
30140 · WTP Computer & Software	0.00	3,750.03	-3,750.03	0.0%
30145 · Shipping/Postage WTP	54.82	1,500.03	-1,445.21	3.7%
30150 · Safety Equipment & Training				
30155 · Safety Equipment - General	320.58	0.00	320.58	100.0%
30160 · Personal Safety Equipment	374.46	0.00	374.46	100.0%
30165 · Safety Training	160.00	0.00	160.00	100.0%
30150 · Safety Equipment & Training - Other	0.00	5,249.97	-5,249.97	0.0%
Total 30150 · Safety Equipment & Training	855.04	5,249.97	-4,394.93	16.3%

**Clear Creek Community Services District
Profit & Loss Budget vs. Actual**

July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
30170 · Supplies	517.22	0.00	517.22	100.0%
30200 · WTP Repair & Maintenance O&M	15,166.18	71,250.03	-56,083.85	21.3%
30400 · Water Quality Analysis	3,228.85	7,499.97	-4,271.12	43.1%
30405 · Chemicals WTP	47,019.21	48,750.03	-1,730.82	96.4%
30500 · Vehicle Maintenance & Expense				
30505 · Fuel Expense	2,642.73	0.00	2,642.73	100.0%
30525 · GM Truck Chev Colorado - Unit 9	1,272.86	0.00	1,272.86	100.0%
30500 · Vehicle Maintenance & Expense - Other	560.23	4,875.03	-4,314.80	11.5%
Total 30500 · Vehicle Maintenance & Expense	4,475.82	4,875.03	-399.21	91.8%
30600 · Capital Improvements	0.00	41,249.97	-41,249.97	0.0%
Total 30000 · Water Treatment Plant	109,480.88	233,250.12	-123,769.24	46.9%
30700 · Transmission & Conduit				
30705 · Conduit Repair and Maint O&M	0.00	2,999.97	-2,999.97	0.0%
Total 30700 · Transmission & Conduit	0.00	2,999.97	-2,999.97	0.0%
40000 · Distribution				
40200 · Utilities				
40205 · Cloverdale Rd N.Boost- PGE 4189	4,652.97	0.00	4,652.97	100.0%
40210 · Clear Crk/HV - PGE 9574	678.59	0.00	678.59	100.0%
40200 · Utilities - Other	0.00	6,374.97	-6,374.97	0.0%
Total 40200 · Utilities	5,331.56	6,374.97	-1,043.41	83.6%
40300 · Safety Equipment & Training				
40305 · Safety Equipment - General	386.14	0.00	386.14	100.0%
40310 · Personal Safety Equipment	1,461.97	0.00	1,461.97	100.0%
40315 · Safety Training	775.00	6,750.00	-5,975.00	11.5%
Total 40300 · Safety Equipment & Training	2,623.11	6,750.00	-4,126.89	38.9%
40400 · Repair & Maintenance (O&M)				
40405 · Backflow Device Testing	5,435.00	4,875.03	559.97	111.5%
40410 · USA Underground	1,989.65	7,499.97	-5,510.32	26.5%
40415 · Meter Register/Tranponder Repl	3,322.37	15,000.03	-11,677.66	22.1%
40420 · Tank Inspection	0.00	7,499.97	-7,499.97	0.0%
40429 · Tools	4,892.38			
40430 · Inventory	10,601.78	22,500.00	-11,898.22	47.1%
40440 · Water Quality Analysis - Dist	8,837.25	7,499.97	1,337.28	117.8%
40450 · Repair & Maintenance(O&M)-Other	150,293.15	157,500.00	-7,206.85	95.4%
40400 · Repair & Maintenance (O&M) - Other	395.57	0.00	395.57	100.0%
Total 40400 · Repair & Maintenance (O&M)	185,767.15	222,374.97	-36,607.82	83.5%
40480 · Capital Improvements	0.00	7,499.97	-7,499.97	0.0%
40500 · Vehicle Maintenance & Expense				
40505 · Fuel Expense	13,043.78	0.00	13,043.78	100.0%
40515 · Ford F350 2016 - Unit 3	276.79	0.00	276.79	100.0%
40520 · Chevy PU 2017 - Unit 5	899.40	0.00	899.40	100.0%
40525 · Freightliner 2012 Dump - Unit 7	279.76	0.00	279.76	100.0%
40530 · Dodge PU 2016 - Unit 8 WTP	145.28	0.00	145.28	100.0%
40535 · Chevy PU 2015 - Unit 10	1,168.92	0.00	1,168.92	100.0%
40540 · Chevy PU 2016 - Unit 11	3,079.84	0.00	3,079.84	100.0%
40545 · Bobcat /Backhoe	732.85	0.00	732.85	100.0%
40550 · Ford ranger 2008 - Unit 2	35.56	0.00	35.56	100.0%
40555 · Ditch Witch Vac Trailer	4,712.21	0.00	4,712.21	100.0%
40500 · Vehicle Maintenance & Expense - Other	21.53	37,500.03	-37,478.50	0.1%
Total 40500 · Vehicle Maintenance & Expense	24,395.92	37,500.03	-13,104.11	65.1%
Total 40000 · Distribution	218,117.74	280,499.94	-62,382.20	77.8%
41000 · Wells & Booster Station				
41100 · Utilities				
41105 · Wells 1 & 2 - PGE 2671	4,638.81	0.00	4,638.81	100.0%
41110 · Well #3 - PGE 2838	5,481.91	0.00	5,481.91	100.0%
41115 · So. Booster - AT&T 2121	26.85	0.00	26.85	100.0%
41120 · So. Booster - Internet	495.00	0.00	495.00	100.0%
41100 · Utilities - Other	0.00	26,250.03	-26,250.03	0.0%
Total 41100 · Utilities	10,642.57	26,250.03	-15,607.46	40.5%

**Clear Creek Community Services District
Profit & Loss Budget vs. Actual**

July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
41200 · Water Quality Analysis	0.00	749.97	-749.97	0.0%
41300 · Repair & Maintenance (O&M)	0.00	3,750.03	-3,750.03	0.0%
41305 · Chemicals	0.00	375.03	-375.03	0.0%
41000 · Wells & Booster Station - Other	1,071.43			
Total 41000 · Wells & Booster Station	11,714.00	31,125.06	-19,411.06	37.6%
50000 · Administration/ General				
50100 · Utilities				
50105 · Oak St.- PGE 2838	11,134.43	0.00	11,134.43	100.0%
50110 · 2 Outdoor Lights - PGE 3564	173.42	0.00	173.42	100.0%
50120 · Verizon - Cell Phones	246.22	0.00	246.22	100.0%
50125 · Propane	1,493.77	0.00	1,493.77	100.0%
50130 · Answering Service	4,426.65	0.00	4,426.65	100.0%
50135 · Telephone - TDS	3,034.25	0.00	3,034.25	100.0%
50100 · Utilities - Other	0.00	22,500.00	-22,500.00	0.0%
Total 50100 · Utilities	20,508.74	22,500.00	-1,991.26	91.1%
50200 · Office Supplies				
50205 · Janitorial supplies	19.27	0.00	19.27	100.0%
50200 · Office Supplies - Other	5,462.31	5,249.97	212.34	104.0%
Total 50200 · Office Supplies	5,481.58	5,249.97	231.61	104.4%
50300 · Organizational Dues	16,729.00	15,000.03	1,728.97	111.5%
50305 · Subscriptions	539.00	0.00	539.00	100.0%
50310 · Advertising & Public Notices	0.00	1,125.00	-1,125.00	0.0%
50315 · Postage	1,662.93	2,625.03	-962.10	63.3%
50320 · Meal & Reimbursements	721.44	3,750.03	-3,028.59	19.2%
50322 · Travel	2,925.41			
50325 · Registration and Reimbursements	253.20	6,374.97	-6,121.77	4.0%
50330 · Bank Service Fee/Finance Charge	3.30	5,625.00	-5,621.70	0.1%
50400 · Insurance				
50405 · JPIA - Cyber Liability	773.00	2,250.00	-1,477.00	34.4%
50415 · Auto, Property & Liab Insurance	72,021.99	64,500.03	7,521.96	111.7%
50416 · Carr Fire Liability Ins	160,397.37	0.00	160,397.37	100.0%
Total 50400 · Insurance	233,192.36	66,750.03	166,442.33	349.4%
50500 · Special & Professional Services				
50504 · Accounting Services (non-audit)	5,570.00	0.00	5,570.00	100.0%
50505 · Audit Services	23,750.00	32,287.50	-8,537.50	73.6%
50510 · Director Fees	3,650.00	4,500.00	-850.00	81.1%
50515 · Server & Computer Maintenance				
50516 · Municipal Software	4,468.00	3,750.03	717.97	119.1%
50517 · Software Subscriptions	6,369.50	11,250.00	-4,880.50	56.6%
50515 · Server & Computer Maintenance - Other	6,178.29	11,250.00	-5,071.71	54.9%
Total 50515 · Server & Computer Maintenance	17,015.79	26,250.03	-9,234.24	64.8%
50520 · Legal	11,338.69	11,250.00	88.69	100.8%
50525 · Engineering	513.25	22,500.00	-21,986.75	2.3%
50530 · Equipment, Maintenance & Lease	4,645.37	4,500.00	145.37	103.2%
50535 · Building & Ground Maint.-Office				
50536 · Waste Management	3,233.69	0.00	3,233.69	100.0%
50535 · Building & Ground Maint.-Office - Other	7,073.51	12,937.50	-5,863.99	54.7%
Total 50535 · Building & Ground Maint.-Office	10,307.20	12,937.50	-2,630.30	79.7%
50540 · OPEB Valuation & Actuarial	1,350.00	3,750.03	-2,400.03	36.0%
50545 · Special & Prof Svcs - Other	825.04	29,999.97	-29,174.93	2.8%
50500 · Special & Professional Services - Other	4,125.00	0.00	4,125.00	100.0%
Total 50500 · Special & Professional Services	83,090.34	147,975.03	-64,884.69	56.2%
50700 · Regulatory				
50705 · Water District Regulatory Fees				
50710 · SWRCB - Water Fee	1,236.00	7,499.97	-6,263.97	16.5%
50711 · SWRCB - CDTFA - Water Rights	22,940.66	17,250.03	5,690.63	133.0%
50715 · Risk Management Plan	5,235.75	5,625.00	-389.25	93.1%
50725 · LAFCO Expense	5,342.40	5,325.03	17.37	100.3%
Total 50705 · Water District Regulatory Fees	34,754.81	35,700.03	-945.22	97.4%
50800 · Safety Equipment & Materials	0.00	749.97	-749.97	0.0%
50900 · Testing & License Fees	1,542.77	1,500.03	42.74	102.8%
Total 50700 · Regulatory	36,297.58	37,950.03	-1,652.45	95.6%

**Clear Creek Community Services District
Profit & Loss Budget vs. Actual**

July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
51400 · Employee Benefits				
50410 · JPIA - Workers Comp	18,415.72	16,499.97	1,915.75	111.6%
51405 · Vision, Dental,	7,947.83	11,250.00	-3,302.17	70.6%
51415 · UNUM-Disability, Life, Accident	7,566.57	13,500.00	-5,933.43	56.0%
51435 · CalPERS Health Insurance Exp	204,751.03	180,000.00	24,751.03	113.8%
51440 · CalPERS Retirement Contribution	97,338.00	90,000.00	7,338.00	108.2%
51442 · CalPERS Unfunded Accrued Liab	0.00	135,000.00	-135,000.00	0.0%
51445 · Medicare - District Cost	0.00	9,000.00	-9,000.00	0.0%
51450 · Boot Allowance	300.00	749.97	-449.97	40.0%
51455 · Uniform & Service	6,317.19	3,750.03	2,567.16	168.5%
Total 51400 · Employee Benefits	342,636.34	459,749.97	-117,113.63	74.5%
51600 · Retiree Benefits				
51605 · Retiree Health Benefit - Direct	38,402.95	63,749.97	-25,347.02	60.2%
51610 · CalPERS Health Ins- Retiree	7,400.00	11,250.00	-3,850.00	65.8%
51600 · Retiree Benefits - Other	225.00			
Total 51600 · Retiree Benefits	46,027.95	74,999.97	-28,972.02	61.4%
51700 · Property Taxes Paid	63.60	299.97	-236.37	21.2%
51800 · General Tax Expense	182.07	150.03	32.04	121.4%
51900 · License and Permits	3,381.46	2,250.00	1,131.46	150.3%
52000 · Interest Expense				
52005 · RCAC Loan Interest (dump truck)	1,269.58	2,999.97	-1,730.39	42.3%
52011 · Interest Expense - Other	0.00	749.97	-749.97	0.0%
52000 · Interest Expense - Other	1,260.70	0.00	1,260.70	100.0%
Total 52000 · Interest Expense	2,530.28	3,749.94	-1,219.66	67.5%
53000 · Customer Accounts & Billing				
53015 · Supplies				
53020 · Postage	13,246.94	10,500.03	2,746.91	126.2%
53025 · Billing Supplies & Materials	18,021.22	12,750.03	5,271.19	141.3%
53027 · Supplies - Other	0.00	375.03	-375.03	0.0%
Total 53015 · Supplies	31,268.16	23,625.09	7,643.07	132.4%
53016 · Meter Reading/ License	4,098.97	6,000.03	-1,901.06	68.3%
53030 · Chargebacks, NSF, Acct Refunds	1,516.31	1,500.03	16.28	101.1%
Total 53000 · Customer Accounts & Billing	36,883.44	31,125.15	5,758.29	118.5%
55000 · Miscellaneous	6,906.13			
Total 50000 · Administration/ General	840,016.15	887,250.15	-47,234.00	94.7%
50319 · Training & Professional Develop	397.98	0.00	397.98	100.0%
60000 · Payroll Expense -Salary & Wages				
60100 · Payroll Exp - General Manager	97,722.54	116,250.03	-18,527.49	84.1%
60200 · Payroll Exp - Distribution	254,292.00	281,250.00	-26,958.00	90.4%
60300 · Payroll Exp - Water Treatment	213,058.45	195,000.03	18,058.42	109.3%
60400 · Payroll Exp - Conduit Labor	0.00	3,750.03	-3,750.03	0.0%
60500 · Payroll Exp - Administration	119,045.34	142,499.97	-23,454.63	83.5%
60600 · Payroll Exp-Well Field Stations	0.00	7,499.97	-7,499.97	0.0%
Total 60000 · Payroll Expense -Salary & Wages	684,118.33	746,250.03	-62,131.70	91.7%
70000 · Designated to Reserves - Non Op				
72205 · Filter Plant Repayment Reserve	0.00	172,500.03	-172,500.03	0.0%
72210 · Recycle Backwash Water Reserve	0.00	9,000.00	-9,000.00	0.0%
72215 · State Loan Repayment Reserve	0.00	22,500.00	-22,500.00	0.0%
72225 · WIIN Act Repayment Reserve	0.00	43,499.97	-43,499.97	0.0%
75100 · Operating Reserve (4.1% usage)	0.00	25,949.97	-25,949.97	0.0%
75200 · Capital Imp & Mod Res (1.8% BR)	0.00	24,300.00	-24,300.00	0.0%
75300 · Emergency Fund Reserve	0.00	3,750.03	-3,750.03	0.0%
75900 · Discretionary Fund Bal Reserve	0.00	1,312.47	-1,312.47	0.0%
Total 70000 · Designated to Reserves - Non Op	0.00	302,812.47	-302,812.47	0.0%
80000 · Grants				
80010 · Backwash Pond Grant D2202015				
80011 · Engineering	252,852.36	0.00	252,852.36	100.0%
80012 · Materials and Equipment	2,369,446.36	0.00	2,369,446.36	100.0%
80013 · RCAC Loan Interest - BWPGGrant	64,848.23	45,000.00	19,848.23	144.1%
80015 · Backwash Ponds Grant Reimb	1,325,422.32	0.00	1,325,422.32	100.0%
80010 · Backwash Pond Grant D2202015 - Other	-3,729,704.31	0.00	-3,729,704.31	100.0%
Total 80010 · Backwash Pond Grant D2202015	282,864.96	45,000.00	237,864.96	628.6%

**Clear Creek Community Services District
Profit & Loss Budget vs. Actual**

July 2025 through March 2026

	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
80020 · SCADA Electrical Grant D2118158				
80021 · Engineering	7,433.50	0.00	7,433.50	100.0%
Total 80020 · SCADA Electrical Grant D2118158	<u>7,433.50</u>	<u>0.00</u>	<u>7,433.50</u>	<u>100.0%</u>
Total 80000 · Grants	<u>290,298.46</u>	<u>45,000.00</u>	<u>245,298.46</u>	<u>645.1%</u>
Total Expense	<u>2,239,763.18</u>	<u>2,631,937.77</u>	<u>-392,174.59</u>	<u>85.1%</u>
Net Ordinary Income	<u>-182,229.49</u>	<u>-0.27</u>	<u>-182,229.22</u>	<u>67,492,403.7%</u>
Net Income	<u>-182,229.49</u>	<u>-0.27</u>	<u>-182,229.22</u>	<u>67,492,403.7%</u>