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Board of Directors

Directors - Beverly Fickes, Scott McVay

General Manager: Dale Mancino

FINANCE COMMITTEE

January 15th, 2025, at 2pm: 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. Activity Reports Review

- ii. **Profit & Loss Budget vs. Actual (6 month FY24/25):** Receive and review the updated Profit and Loss statement, including year-end data.

b. Preliminary FY2025–26 Budget Development

- Discussion of FY2025–26 budget framework, identify priorities, and provide direction to staff for further development.

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. Bank Balances & Financial Position Update

- Receive and discuss current bank balances and District financial position.

6. ADJOURN THE MEETING

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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 Budget vs. Actual

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
11000 · Revenue - Customer Accts				
11005 · Base Rate Charge	896,939.01	900,000.00	-3,060.99	99.7%
11010 · Domestic Water Sales				
11011 · Metered Hydrant Usage	-1.09	0.00	-1.09	100.0%
11010 · Domestic Water Sales - Other	257,149.70	235,000.02	22,149.68	109.4%
Total 11010 · Domestic Water Sales	257,148.61	235,000.02	22,148.59	109.4%
11020 · Agricultural Water Sales	92,173.01	64,999.98	27,173.03	141.8%
11060 · Billing Pmt Late Fee	-2,564.82	0.00	-2,564.82	100.0%
Total 11000 · Revenue - Customer Accts	1,243,695.81	1,200,000.00	43,695.81	103.6%
12000 · Revenue - Water Service				
12010 · Turn On Fees	2,870.00	2,749.98	120.02	104.4%
12011 · Customer Deposit	-140.00	0.00	-140.00	100.0%
12015 · Centerville Admin O&M	86,014.76	100,000.02	-13,985.26	86.0%
12025 · Interest / Investment Income	4,729.89	625.02	4,104.87	756.8%
12035 · Backflow Maint Charge	4,317.33	3,750.00	567.33	115.1%
12100 · Misc. Revenue	7,215.83	0.00	7,215.83	100.0%
Total 12000 · Revenue - Water Service	105,007.81	107,125.02	-2,117.21	98.0%
13000 · Designated Revenue -Non Op				
13005 · Filter Plant Repayment Charge	116,995.19	115,000.02	1,995.17	101.7%
13010 · Recycle Backwash Water Charge	6,134.34	6,000.00	134.34	102.2%
13015 · State Loan Repayment Charge	15,910.00	15,000.00	910.00	106.1%
13025 · WIIN Act Repayment Charge	29,910.81	28,999.98	910.83	103.1%
13000 · Designated Revenue -Non Op - Other	1.96			
Total 13000 · Designated Revenue -Non Op	168,952.30	165,000.00	3,952.30	102.4%
14000 · Reserves				
14010 · WIIN Act Reserves to Operating	0.00	27,499.98	-27,499.98	0.0%
14015 · State Loan Reserve to Operating	0.00	30,000.00	-30,000.00	0.0%
Total 14000 · Reserves	0.00	57,499.98	-57,499.98	0.0%
15000 · Revenue - Taxes				
15005 · Taxes-General Property	40,320.97	225,000.00	-184,679.03	17.9%
Total 15000 · Revenue - Taxes	40,320.97	225,000.00	-184,679.03	17.9%
17000 · Other Revenue Accounts				
17001 · Carr Fire Insurance Loss Pay	-160,397.37			
17000 · Other Revenue Accounts - Other	253.20	0.00	253.20	100.0%
Total 17000 · Other Revenue Accounts	-160,144.17	0.00	-160,144.17	100.0%
Total Income	1,397,832.72	1,754,625.00	-356,792.28	79.7%
Gross Profit	1,397,832.72	1,754,625.00	-356,792.28	79.7%
Expense				
29000 · Supply Cost				
29005 · Water Purchase				
29010 · USBR Water Purchased	85,619.64	68,500.02	17,119.62	125.0%
Total 29005 · Water Purchase	85,619.64	68,500.02	17,119.62	125.0%
Total 29000 · Supply Cost	85,619.64	68,500.02	17,119.62	125.0%
30000 · Water Treatment Plant				
30100 · Utilities				
30105 · WTP - PGE 8185	17,117.54	0.00	17,117.54	100.0%
30110 · Pond - PGE 3611	2,571.97	0.00	2,571.97	100.0%
30115 · WTP - AT&T 2316	2,910.93	0.00	2,910.93	100.0%
30125 · Internet	330.00	0.00	330.00	100.0%
30130 · Backwash Sludge Disposal - Pond	984.38			
30100 · Utilities - Other	0.00	32,500.02	-32,500.02	0.0%
Total 30100 · Utilities	23,914.82	32,500.02	-8,585.20	73.6%
30135 · Office Supplies WTP	0.00	250.02	-250.02	0.0%
30140 · WTP Computer & Software	0.00	2,500.02	-2,500.02	0.0%
30145 · Shipping/Postage WTP	54.82	1,000.02	-945.20	5.5%

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

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
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	3,499.98	-3,499.98	0.0%
Total 30150 · Safety Equipment & Training	855.04	3,499.98	-2,644.94	24.4%
30170 · Supplies	291.36	0.00	291.36	100.0%
30200 · WTP Repair & Maintenance O&M	11,878.43	47,500.02	-35,621.59	25.0%
30400 · Water Quality Analysis	2,715.15	4,999.98	-2,284.83	54.3%
30405 · Chemicals WTP	44,767.32	32,500.02	12,267.30	137.7%
30500 · Vehicle Maintenance & Expense				
30505 · Fuel Expense	1,307.56	0.00	1,307.56	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	3,250.02	-2,689.79	17.2%
Total 30500 · Vehicle Maintenance & Expense	3,140.65	3,250.02	-109.37	96.6%
30600 · Capital Improvements	0.00	27,499.98	-27,499.98	0.0%
Total 30000 · Water Treatment Plant	87,617.59	155,500.08	-67,882.49	56.3%
30700 · Transmission & Conduit				
30705 · Conduit Repair and Maint O&M	0.00	1,999.98	-1,999.98	0.0%
Total 30700 · Transmission & Conduit	0.00	1,999.98	-1,999.98	0.0%
40000 · Distribution				
40200 · Utilities				
40205 · Cloverdale Rd N.Boost- PGE 4189	3,405.11	0.00	3,405.11	100.0%
40210 · Clear Crk/HV - PGE 9574	420.22	0.00	420.22	100.0%
40200 · Utilities - Other	0.00	4,249.98	-4,249.98	0.0%
Total 40200 · Utilities	3,825.33	4,249.98	-424.65	90.0%
40300 · Safety Equipment & Training				
40305 · Safety Equipment - General	245.58	0.00	245.58	100.0%
40310 · Personal Safety Equipment	1,461.97	0.00	1,461.97	100.0%
40315 · Safety Training	775.00	4,500.00	-3,725.00	17.2%
Total 40300 · Safety Equipment & Training	2,482.55	4,500.00	-2,017.45	55.2%
40400 · Repair & Maintenance (O&M)				
40405 · Backflow Device Testing	5,435.00	3,250.02	2,184.98	167.2%
40410 · USA Underground	1,989.65	4,999.98	-3,010.33	39.8%
40415 · Meter Register/Tranpoder Repl	3,057.00	10,000.02	-6,943.02	30.6%
40420 · Tank Inspection	0.00	4,999.98	-4,999.98	0.0%
40429 · Tools	4,106.68			
40430 · Inventory	5,398.32	15,000.00	-9,601.68	36.0%
40440 · Water Quality Analysis - Dist	6,457.45	4,999.98	1,457.47	129.1%
40450 · Repair & Maintenance(O&M)-Other	149,755.62	105,000.00	44,755.62	142.6%
Total 40400 · Repair & Maintenance (O&M)	176,199.72	148,249.98	27,949.74	118.9%
40480 · Capital Improvements	0.00	4,999.98	-4,999.98	0.0%
40500 · Vehicle Maintenance & Expense				
40505 · Fuel Expense	10,050.02	0.00	10,050.02	100.0%
40515 · Ford F350 2016 - Unit 3	276.79	0.00	276.79	100.0%
40520 · Chevy PU 2017 - Unit 5	209.22	0.00	209.22	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	7,567.58	0.00	7,567.58	100.0%
40545 · Bobcat /Backhoe	173.23	0.00	173.23	100.0%
40550 · Ford ranger 2008 - Unit 2	35.56	0.00	35.56	100.0%
40555 · Ditch Witch Vac Trailer	4,432.55	0.00	4,432.55	100.0%
40500 · Vehicle Maintenance & Expense - Other	0.00	25,000.02	-25,000.02	0.0%
Total 40500 · Vehicle Maintenance & Expense	24,059.15	25,000.02	-940.87	96.2%
Total 40000 · Distribution	206,566.75	186,999.96	19,566.79	110.5%

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

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
41000 · Wells & Booster Station				
41100 · Utilities				
41105 · Wells 1 & 2 - PGE 2671	3,074.39	0.00	3,074.39	100.0%
41110 · Well #3 - PGE 2838	11,870.33	0.00	11,870.33	100.0%
41115 · So. Booster - AT&T 2121	26.85	0.00	26.85	100.0%
41120 · So. Booster - Internet	330.00	0.00	330.00	100.0%
41100 · Utilities - Other	0.00	17,500.02	-17,500.02	0.0%
Total 41100 · Utilities	15,301.57	17,500.02	-2,198.45	87.4%
41200 · Water Quality Analysis	0.00	499.98	-499.98	0.0%
41300 · Repair & Maintenance (O&M)	0.00	2,500.02	-2,500.02	0.0%
41305 · Chemicals	0.00	250.02	-250.02	0.0%
41000 · Wells & Booster Station - Other	1,071.43			
Total 41000 · Wells & Booster Station	16,373.00	20,750.04	-4,377.04	78.9%
50000 · Administration/ General				
50100 · Utilities				
50105 · Oak St. - PGE 2838	2,039.10	0.00	2,039.10	100.0%
50110 · 2 Outdoor Lights - PGE 3564	108.80	0.00	108.80	100.0%
50120 · Verizon - On-call Cell Phone	246.22	0.00	246.22	100.0%
50125 · Propane	424.39	0.00	424.39	100.0%
50130 · Answering Service	3,372.19	0.00	3,372.19	100.0%
50135 · Telephone - TDS	2,259.39	0.00	2,259.39	100.0%
50100 · Utilities - Other	0.00	15,000.00	-15,000.00	0.0%
Total 50100 · Utilities	8,450.09	15,000.00	-6,549.91	56.3%
50200 · Office Supplies				
50205 · Janitorial supplies	19.27	0.00	19.27	100.0%
50200 · Office Supplies - Other	3,268.37	3,499.98	-231.61	93.4%
Total 50200 · Office Supplies	3,287.64	3,499.98	-212.34	93.9%
50300 · Organizational Dues	16,729.00	10,000.02	6,728.98	167.3%
50305 · Subscriptions	539.00	0.00	539.00	100.0%
50310 · Advertising & Public Notices	-225.00	750.00	-975.00	-30.0%
50315 · Postage	1,626.00	1,750.02	-124.02	92.9%
50320 · Meal & Reimbursements	950.61	2,500.02	-1,549.41	38.0%
50322 · Travel	2,796.22			
50325 · Registration and Reimbursements	253.20	4,249.98	-3,996.78	6.0%
50330 · Bank Service Fee/Finance Charge	3.30	3,750.00	-3,746.70	0.1%
50400 · Insurance				
50405 · JPIA - Cyber Liability	773.00	1,500.00	-727.00	51.5%
50415 · Auto, Property & Liab Insurance	72,021.99	43,000.02	29,021.97	167.5%
Total 50400 · Insurance	72,794.99	44,500.02	28,294.97	163.6%
50500 · Special & Professional Services				
50504 · Accounting Servlces (non-audit)	5,570.00	0.00	5,570.00	100.0%
50505 · Audit Services	23,750.00	21,525.00	2,225.00	110.3%
50510 · Director Fees	2,850.00	3,000.00	-150.00	95.0%
50515 · Server & Computer Maintenance	4,468.00	2,500.02	1,967.98	178.7%
50516 · Municipal Software				
50517 · Software Subscriptions	4,688.79	7,500.00	-2,811.21	62.5%
50515 · Server & Computer Maintenance - Other	4,806.53	7,500.00	-2,693.47	64.1%
Total 50515 · Server & Computer Maintenance	13,963.32	17,500.02	-3,536.70	79.8%
50520 · Legal	4,939.39	7,500.00	-2,560.61	65.9%
50525 · Engineering	1,817.75	15,000.00	-13,182.25	12.1%
50530 · Equipment, Maintenance & Lease	3,312.35	3,000.00	312.35	110.4%
50535 · Building & Ground Maint.-Office				
50536 · Waste Management	2,412.47	0.00	2,412.47	100.0%
50535 · Building & Ground Maint.-Office - Other	6,720.44	8,625.00	-1,904.56	77.9%
Total 50535 · Building & Ground Maint.-Office	9,132.91	8,625.00	507.91	105.9%
50540 · OPEB Valuation & Actuarial	1,350.00	2,500.02	-1,150.02	54.0%
50545 · Special & Prof Svcs - Other	825.04	19,999.98	-19,174.94	4.1%
50500 · Special & Professional Services - Other	2,475.00	0.00	2,475.00	100.0%
Total 50500 · Special & Professional Services	69,985.76	98,650.02	-28,664.26	70.9%

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

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
50700 · Regulatory				
50705 · Water District Regulatory Fees				
50710 · SWRCB - Water Fee	0.00	4,999.98	-4,999.98	0.0%
50711 · SWRCB - CDTFA - Water Rights	22,940.66	11,500.02	11,440.64	199.5%
50715 · Risk Management Plan	4,315.00	3,750.00	565.00	115.1%
50725 · LAFCO Expense	5,342.40	3,550.02	1,792.38	150.5%
Total 50705 · Water District Regulatory Fees	32,598.06	23,800.02	8,798.04	137.0%
50800 · Safety Equipment & Materials	0.00	499.98	-499.98	0.0%
50900 · Testing & License Fees	1,042.77	1,000.02	42.75	104.3%
Total 50700 · Regulatory	33,640.83	25,300.02	8,340.81	133.0%
51400 · Employee Benefits				
50410 · JPIA - Workers Comp	10,641.17	10,999.98	-358.81	96.7%
51405 · Vision, Dental,	5,838.69	7,500.00	-1,661.31	77.8%
51415 · UNUM-Disability, Life, Accident	7,566.57	9,000.00	-1,433.43	84.1%
51435 · CalPERS Health Insurance Exp	138,888.20	120,000.00	18,888.20	115.7%
51440 · CalPERS Retirement Contribution	65,874.96	60,000.00	5,874.96	109.8%
51442 · CalPERS Unfunded Accrued Liab	0.00	90,000.00	-90,000.00	0.0%
51445 · Medicare - District Cost	0.00	6,000.00	-6,000.00	0.0%
51450 · Boot Allowance	300.00	499.98	-199.98	60.0%
51455 · Uniform & Service	5,346.39	2,500.02	2,846.37	213.9%
Total 51400 · Employee Benefits	234,455.98	306,499.98	-72,044.00	76.5%
51600 · Retiree Benefits				
51605 · Retiree Health Benefit - Direct	38,177.95	42,499.98	-4,322.03	89.8%
51610 · CalPERS Health Ins- Retiree	0.00	7,500.00	-7,500.00	0.0%
51600 · Retiree Benefits - Other	225.00			
Total 51600 · Retiree Benefits	38,402.95	49,999.98	-11,597.03	76.8%
51700 · Property Taxes Paid	63.60	199.98	-136.38	31.8%
51800 · General Tax Expense	182.07	100.02	82.05	182.0%
51900 · License and Permits	904.00	1,500.00	-596.00	60.3%
52000 · Interest Expense				
52005 · RCAC Loan Interest (dump truck)	1,134.15	1,999.98	-865.83	56.7%
52011 · Interest Expense - Other	0.00	499.98	-499.98	0.0%
52000 · Interest Expense - Other	1,260.70	0.00	1,260.70	100.0%
Total 52000 · Interest Expense	2,394.85	2,499.96	-105.11	95.8%
53000 · Customer Accounts & Billing				
53015 · Supplies				
53020 · Postage	8,829.37	7,000.02	1,829.35	126.1%
53025 · Billing Supplies & Materials	12,291.83	8,500.02	3,791.81	144.6%
53027 · Supplies - Other	0.00	250.02	-250.02	0.0%
Total 53015 · Supplies	21,121.20	15,750.06	5,371.14	134.1%
53016 · Meter Reading/ License	806.52	4,000.02	-3,193.50	20.2%
53030 · Chargebacks, NSF, Acct Refunds	1,127.53	1,000.02	127.51	112.8%
Total 53000 · Customer Accounts & Billing	23,055.25	20,750.10	2,305.15	111.1%
55000 · Miscellaneous	275.00			
Total 50000 · Adminstration/ General	510,565.34	591,500.10	-80,934.76	86.3%
50319 · Training & Professional Develop	1,236.32	0.00	1,236.32	100.0%
60000 · Payroll Expense -Salary & Wages				
60100 · Payroll Exp - General Manager	61,376.37	77,500.02	-16,123.65	79.2%
60200 · Payroll Exp - Distribution	174,321.84	187,500.00	-13,178.16	93.0%
60300 · Payroll Exp - Water Treatment	139,483.73	130,000.02	9,483.71	107.3%
60400 · Payroll Exp - Conduit Labor	0.00	2,500.02	-2,500.02	0.0%
60500 · Payroll Exp - Administration	82,353.73	94,999.98	-12,646.25	86.7%
60600 · Payroll Exp-Well Field Stations	0.00	4,999.98	-4,999.98	0.0%
Total 60000 · Payroll Expense -Salary & Wages	457,535.67	497,500.02	-40,964.35	92.0%
66900 · Reconciliation Discrepancies	-975.28	0.00	-975.28	100.0%

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

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
70000 · Designated to Reserves - Non Op				
72205 · Filter Plant Repayment Reserve	0.00	115,000.02	-115,000.02	0.0%
72210 · Recycle Backwash Water Reserve	0.00	6,000.00	-6,000.00	0.0%
72215 · State Loan Repayment Reserve	0.00	15,000.00	-15,000.00	0.0%
72225 · WIIN Act Repayment Reserve	0.00	28,999.98	-28,999.98	0.0%
75100 · Operating Reserve (4.1% usage)	0.00	17,299.98	-17,299.98	0.0%
75200 · Capital Imp & Mod Res (1.8% BR)	0.00	16,200.00	-16,200.00	0.0%
75300 · Emergency Fund Reserve	0.00	2,500.02	-2,500.02	0.0%
75900 · Discretionary Fund Bal Reserve	0.00	874.98	-874.98	0.0%
Total 70000 · Designated to Reserves - Non Op	0.00	201,874.98	-201,874.98	0.0%
80000 · Grants				
80010 · Backwash Pond Grant D2202015				
80011 · Engineering	212,218.11	0.00	212,218.11	100.0%
80012 · Materials and Equipment	1,521,585.64	0.00	1,521,585.64	100.0%
80013 · RCAC Loan Interest - BWPGrant	40,139.25	30,000.00	10,139.25	133.8%
80015 · Backwash Ponds Grant Reimb	-460,156.53	0.00	-460,156.53	100.0%
80010 · Backwash Pond Grant D2202015 - Other	-1,545,278.00	0.00	-1,545,278.00	100.0%
Total 80010 · Backwash Pond Grant D2202015	-231,491.53	30,000.00	-261,491.53	-771.6%
Total 80000 · Grants	-231,491.53	30,000.00	-261,491.53	-771.6%
Total Expense	1,133,047.50	1,754,625.18	-621,577.68	64.6%
Net Ordinary Income	264,785.22	-0.18	264,785.40	-147,102,900.0%
Net Income	<u>264,785.22</u>	<u>-0.18</u>	<u>264,785.40</u>	<u>-147,102,900.0%</u>