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Board of Directors

Directors - Beverly Fickes, Scott McVay

General Manager: Dale Mancino

FINANCE COMMITTEE

September 24, 2025, at 9AM: 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: 9:01 AM

2. PLEDGE OF ALLEGIANCE: *Lead by Director Fickes*

3. ROLL CALL: *Director Fickes, Director McVay, General Manager Dale Mancino, Bookkeeper Shireen Erlei.*

4. OPEN TIME/PUBLIC COMMENT: *No members of the public present.*

5. .DISCUSSION/ACTION ITEMS:

GM Mancino presented the Profit & Loss Budget vs. Actual report covering July 2025 through June 2026.

a. Revenues:

- *\$846,649 collected (24.1% of budget).*
- *Base rate charges steady; domestic and agricultural sales under budget.*
- *Property tax revenues and reserve transfers not yet posted.*
- *Centerville O&M reimbursement at 25% of budget.*
- *Grant revenues reported at \$1.06M vs. \$60k budget, creating a timing/accounting variance.*

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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b. **Expenses:**

- Payroll tracking at 27% due to vacancies.
- Distribution repairs trending high at \$120,529 (41% of budget).
- WTP chemicals/utilities under budget but expected to rise later.
- Benefits and CalPERS contributions under budget due to timing.

c. **Net Position:**

- Net income is *–\$856,600*, reflecting a mid-year paper deficit.
- GM Mancino emphasized this is primarily a timing issue (tax and reimbursement revenue not yet received), not necessarily a structural imbalance.

6. **Committee Discussion:**

- **Director Fickes** requested a plain-English financial explanation for the Board to clarify timing differences.
- **Chair McVay** asked about the timing of property tax postings and stressed the importance of aligning revenues with expenses for public confidence.
- **Bookkeeper Erlei** noted the need to closely monitor contractor repair costs and track upcoming reimbursements to maintain cash flow stability.
- The committee agreed that distribution O&M costs should be highlighted in the next Board update as a budget concern.

Preparation for FY 2026 Rate Study

GM Mancino reported that operating costs have been rising faster than revenues over the past several years. The committee agreed this trend must be incorporated into the upcoming Prop 218 rate study, particularly in evaluating treatment costs and reserve contributions.

7. **ADJOURN THE MEETING** the meeting was adjourned at **12:02 PM**.

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